

UNIVERSITY OF TORONTO



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A N
I N D E X
T O T H E
E X C I S E L A W S;
O R, A N
A B R I D G E M E N T
O F A L L T H E
S T A T U T E S N O W I N F O R C E
R E L A T I N G T O T H E
E X C I S E.

Digested under the following HEADS,

| | | |
|---------------------------------|-------------|-----------------------|
| Beer and Ale, <i>13</i> | Hides, | Printed Silks and Li- |
| Cambricks and <i>13</i> | Hops, | nens. |
| Lawns, <i>18</i> | Licences, { | Prosecutions, |
| Candles, <i>18</i> | | Run Goods, |
| Coaches, <i>25</i> | { | Seizures, |
| Coffee, Tea, and Cho- <i>25</i> | | Silver-plate, |
| colate, <i>25</i> | Ale, | Sope, |
| Cyder, <i>42</i> | Plate, | Spirituuous Liquors, |
| Distillers, <i>42</i> | Spirit. Li- | Starch, |
| Entries, | quors. | Sweets, |
| Excise-Office, | | Tobacco, |
| Exportation, | | Vinegar and Verjuice, |
| Glaſs, | | Wire. |
| | Malt, | |
| | Man Iſle, | |
| | Mead, | |
| | Navy-Bills, | |
| | Officers, | |
| | Paper, | |

B Y J E L I N G E R S Y M O N S.

L O N D O N,

Printed for the A U T H O R. 1770.

Law
Eng
59885m

635852
18.5.56

P R E F A C E.

THE Excise-laws are become so numerous, and the frequent alterations therein, and many references from one to another, have made them so intricate, that some help is absolutely necessary to those who would acquire a knowledge of them:—For such is the following work designed; wherein I have abstracted and digested them under their proper heads, collected together the several clauses that have any relation to one another, and against each placed the act, chapter, and section, where it may be found in the Statutes at Large, and the page in the small editions printed for the use of the Excise.

At the end of the several articles I have left blank spaces, for the use of those who will take the pains to abstract future laws.

By perusing this abridgement, any one may make himself thoroughly acquainted with the Excise-laws: To the officers of Excise then, it must of course be very useful; for it is well known their duty will not allow them time sufficient to perfect themselves in the knowledge of them without some assistance of this nature.

It may not be improper to observe here, that against those acts which are contained in *Eyre's Collection*, I have put the pages where they are to be found therein : this I was fearful would have been rather an inconvenience to the officers, and was therefore about to page them both to *Eyre's* and the officer's acts ; but as that would have taken up too much room, it was thought most advisable to page them to *Eyre's* only : and, indeed, the inconvenience, if any, can be but very trifling ; for officers may, if they think it worth while, very easily page them to their own acts, or readily find any particular one without taking that trouble.

The two or three clauses to which there are no pages, are extremely scarce ;—few, I believe, are possessed of them : however, those who are, may soon insert in the proper column the pages thereto.

If any one considers the number of acts of parliament from which the following work is abstracted, and the connections many of them have with one another, on account of the alterations that have from time to time been made in them, he will see it must have been a laborious undertaking : but it was more so than he can conceive : however, I had the
fatig-

satisfaction of finding the pains I took to accomplish it well bestowed, as my design met with general approbation.

The reader will, I hope, excuse the defects he may meet with in the course of the work: indeed, as I was first induced to attempt it from the frequent complaints of the want of something of this nature, and encouraged to go through with it from a persuasion that it would prove of public utility, I think I may assure myself he will readily allow me that indulgence, and be glad to see an *Abridgment of the Excise Laws* make its appearance, though it may not be executed in so complete a manner as if an abler hand had undertaken it.

S U B S C R I B E R S.

AFTER gratefully acknowledging the favour those gentlemen have done me, who have encouraged this work by becoming subscribers to it, I must beg leave to acquaint them, that the room which such a number would unavoidably have taken up, obliges me to decline my intentions of prefixing their names to it; and substitute in the stead thereof the following list, which shews only the *Number of them.*

J. S.

| <i>Names of the Collections.</i> | <i>N^o in each.</i> | <i>Collections.</i> | <i>N^o in each.</i> |
|----------------------------------|-------------------------------|---------------------|-------------------------------|
| Barnstable | 30 | Manchester | 59 |
| Bath | 5 | Marlborough | 41 |
| Bedford | 15 | Lynn | 41 |
| Bristol | 23 | Lancaster | 40 |
| Bucks | 34 | Northampton | 43 |
| Canterbury | 50 | Northumberland | 30 |
| Cambridge | 20 | Norwich | 38 |
| Chester | 23 | Oxford | 20 |
| Cornwall | 47 | Reading | 16 |
| Coventry | 40 | Richmond | 25 |
| Cumberland | 27 | Rocheſter | 35 |
| Derby | 30 | Salisbury | 27 |
| Doncaſter | 42 | Salop | 31 |
| Dorſet | 53 | Sheffield | 50 |
| Durham | 41 | Suffolk | 11 |
| Exeter | 3 | Suffex | 50 |
| Effex | 21 | Taunton | 19 |
| Glouceſter | 43 | Tiverton | 49 |
| Grantham | 44 | Wales, Eaſt | 21 |
| Hants | 36 | — North | 20 |
| Hereford | 50 | — Middle | 22 |
| Hertford | 43 | — Weſt | 3 |
| Leeds | 50 | Wolverhampton | 3 |
| Litchfield | 41 | Worceſter | 17 |
| Lincoln | 24 | York | 33 |

In all 1579. Among which are 32 Collectors, and upwards of 170 Superviſors.

C O N-

C O N T E N T S.

| | Page. | | Page. |
|-----------------------------|-------|--------------------------------------|-------|
| BEER and Ale | 1 | Navy-Bills for | |
| Cambricks and | | — <i>Greenwich Pen-</i> | |
| Lawns | 15 | <i>siners</i> | 114 |
| Candles | 18 | — <i>Seamen's Wages</i> | 115 |
| Coaches | 25 | Officers | 116 |
| Coffee, Tea, and Cho- | | Paper | 119 |
| colate | 28 | Printed filks and linens | 124 |
| — <i>Coffee</i> | 32 | Prosecutions - | 129 |
| — <i>Tea</i> | 34 | — <i>Summons</i> | 131 |
| — <i>Chocolate</i> | 37 | — <i>Warrants</i> | 131 |
| Cyder | 42 | — <i>Appeals</i> | 133 |
| Distillers | 51 | Run Goods | 136 |
| Entries | 65 | Seizures | 145 |
| Excise-Office | 66 | Silver Plate | 151 |
| Exportation | 67 | Sope | 153 |
| Glass | 69 | Spirituos Liquors | 159 |
| Hides | 73 | — <i>Dealers</i> | 166 |
| Hops | 83 | — <i>Retailers</i> | 168 |
| Licences for <i>Ale</i> and | | Starch | 172 |
| <i>Beer</i> | 87 | — <i>Hair powder</i> | 175 |
| — <i>Plate.</i> | 90 | Starch, <i>Sope</i> , and <i>Can</i> | |
| — <i>Spir. Liquors</i> | 92 | <i>dles</i> imported | 177 |
| Malt | 98 | Sweets | 180 |
| Man Isle | 108 | Tobacco | 182 |
| — <i>Guernsey, &c.</i> | 111 | Vinegar and Verjuice | 185 |
| Mead and Meth-glin | 112 | Wire | 187 |

E R R A T A.

- P. L.
3. 9. *for c. 24. f. 87. read c. 24. f. 37.*
6. 12. *read till they have been paid the duty.*
32. *last paragraph but one, for 5 Geo. 3. c. 48. read 5 Geo. 3. c. 43. f. 18.*
last paragraph, for c. 24. f. 3. read 5 Geo. 2. c. 24. f. 3.
37. *ibid paragraph, l. 4. for 1. to read 1 lb.*
100. *Compounders, first paragraph, for c. 10. read c. 2.*
130. 26. *for f. 35. read f. 5.*
131. *last paragraph but one, for c. 45. read c. 43.*
146. 6. *for p. 169. read p. 170.*
147. *last paragraph but one, read 12 Geo. 1. c. 28. f. 1.*
161. 33. *for p. 142. read p. 143.—And, last line, dele See Run Goods, p. 143.*
and read See p. 61. and 141.



B E E R and A L E.

D U T I E S.

For every barrel of beer or ale above 6 shillings price.

| s. | d. | | |
|-------|----|--------------|---|
| 1 | 3 | } imposed by | { |
| 1 | 3 | | |
| 0 | 9 | | |
| 0 | 9 | | |
| 0 | 9 | | |
| 0 | 3 | | |
| 3 | 0 | | |
| <hr/> | | | |
| 8 | 0 | Total. | |

| | |
|----|---------|
| 12 | Car. 2. |
| 12 | Car. 2. |
| 4 | W. & M. |
| 5 | W. & M. |
| 4 | Ann. |
| 8 | Ann. |
| 1 | Geo. 3. |

For every barrel of 6 shillings beer, or under:

| s. | d. | | |
|-------|----|--------|---|
| 0 | 3 | } by | { |
| 0 | 3 | | |
| 0 | 3 | | |
| 0 | 3 | | |
| 0 | 3 | | |
| 0 | 1 | | |
| <hr/> | | | |
| 1 | 4 | Total. | |

| | |
|----|---------|
| 12 | Car. 2. |
| 12 | Car. 2. |
| 4 | W. & M. |
| 5 | W. & M. |
| 4 | Ann. |
| 8 | Ann. |

For every barrel of *Mum* made in Great Britain, 10 s.
by the annual malt act.

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
|---|---|-----------------|
| No common brewer*, innkeeper, victualler, or other retailer, shall set up, alter, or make use of, any tun, copper, back, &c. without first giving notice thereof at the next Excise-Office, under penalty of 50 l. | 15 Car. 2. c. 11. f. 1. | 27 53 |
| * 200 l. penalty for every tun, &c. set up, altered, or made use of, by a <i>common brewer</i> , without such notice. | 8&9 W. 3. c. 19. f. 8. | 184 |
| Common brewer, innkeeper, &c. making use of any private or concealed storehouse, &c. for laying beer, ale, or worts, in casks, forfeits 50 l. | 1 W. & M. c. 24. f. 11. | 41 105 |
| The person in whose occupation such place is, where any concealed tun, copper, storehouse, &c. shall be found, also forfeits 50 l. and the tun, &c. with all the beer, ale, or worts therein, shall be seized and delivered to the overseers for the use of the poor. | 15 Car. 2. c. 11. f. 1. | 54 27 |
| Common brewer altering the position or situation of his utensils, without notice to the officer, or placing any thing in the dipping-place, to prevent a true gage being taken, forfeits 20 l. | 5 Geo. 3. c. 43. f. 10. | 599 41 27 |
| Common brewer keeping private pipes, or holes, for conveying beer, &c. from one vessel into another, forfeits 100 l. | 8&9 W. 3. c. 19. f. 4. | 180 |
| Officer on suspicion of any concealed vessels, or pipes, may, in the day-time (in presence of a constable) request being first made, and cause declared, break open doors, and upon finding any private conveyance, may follow the same, and break up the ground through which it shall lead; | 7&8 W. 3. c. 30. f. 27. & 8&9 W. 3. c. 19. f. 5, 6. | 165 181 |
| But if no private conveyance shall be found, the officer is to make good the ground so broke up. | | |

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
|--|--|--------------|
| 20 <i>l.</i> penalty for obstructing an officer in searching for such private pipes, &c. | 7&8 W. 3. c. 30. f. 27. | 167 |
| 50 <i>l.</i> penalty, by | 8&9 W. 3. c. 19. f. 6 | 183 |
| Common brewers not making true weekly entries forfeit 5 <i>l.</i> | 12 Car. 2. c. 23. f. 16. | 6 |
| 10 <i>l.</i> by | c. 24. f. 30. | 31 |
| Wittingly making false entries, be- sides these penalties, lose their allow- ance for six months. | c. 23. f. 23. and 37 c. 24. f. 87. | 13 38 |
| But not to be prosecuted for misentry, if rectified within a week after the ga- ger has given them a copy of his charge. | 15 Car. 2. c. 11. f. 6. | 60 |
| Unless such misentry shall appear to be fraudulent. | 1 W. & M. c. 24. f. 10. | 104 |
| Innkeepers not making true monthly entries forfeit 5 <i>l.</i> | 12 Car. 2. c. 23. f. 16. | 6 |
| 5 <i>l.</i> by | c. 24. f. 30. | 31 |
| Alehousekeepers, victuallers, and o- ther retailers, not making true monthly entries, forfeit 1 <i>l.</i> | c. 23. f. 16. | 6 |
| 1 <i>l.</i> by | c. 24. f. 30. | 31 |
| Common brewers not paying off the duty within a week; innkeepers, vic- tuallers, &c. within a month after en- try, forfeit double duty. | c. 23. f. 17. and c. 24. f. 31. | 6 31 |
| Such entries and payments to be made at the next market town.—See <i>Entries.</i> | c. 23. f. 18. and c. 24. f. 32. | 7 32 |

Brewers, victuallers, &c. not permitting gager upon request (if by night in the presence of a constable,) to enter, and take account of beer, ale, worts, &c. shall be forbidden to sell, &c.

12 Car. 2.
c. 23. f. 19.

15
8

And if they sell or carry out beer, &c. after such warning, before the duty is paid, they forfeit 5*l.* and double value.

10*l.* and double value by

c. 24. f. 33.

22
33

Refusing entrance to officer; or on being entered, refusing him to stay in the brewhouse, &c. to gage and take account of worts, and to see the whole guile cleansed; they forfeit 20*l.* without proof of carrying out before the duty is paid.

7 & 8 W. 3.
c. 30. f. 22.

158

20*s.* per barrel penalty, on *common brewers*, for carrying out beer without notice, but between 3 in the morning and 9 at night in the summer, and 5 in the morning and 7 at night in the winter.

15 Car. 2.
c. 11. f. 11.

65

30

Brewers, victuallers, &c. mixing small beer or worts with strong, after account has been taken thereof, without notice; or concealing or conveying away beer, ale, or worts, not gaged; forfeit 20*s.* per barrel.

— f. 12.
and
1 W. & M.
c. 24. f. 11.

67

30

106

111

If common brewers or innkeepers shall, on carrying out drink; on the dray; in victuallers cellars, or other places; mix small beer with strong, they forfeit 5*l.*—Gager may taste drink upon the dray, or in the cellars of victuallers, &c. receiving thereof:—Innkeeper or victualler refusing to let the gager enter, and taste such drink, forfeits 5*l.*

7 & 8 W. 3.
c. 30. f. 23.

160

63

Act, chap.
and sect.

Page.

If retailers mix strong beer or worts with small beer or worts, after received from the brewer, in any vessel containing 3 gallons or more, they forfeit double the duty of strong.

22 and 23
Car 2.
c. 5. f. 11.

89

37

Brewers, victuallers, or retailers, mixing strong beer, ale, or worts, with small beer worts or water, in any vessel or measure, after the gage has been taken, forfeit 50 l.

2 Geo. 3.
c. 14. f. 2.

7

542

Recovery & application of Penalties

Brewers, victuallers, &c. cleansing or carrying out any part of a guile before the whole is brewed off, without giving notice thereof, forfeit 40 s. per barrel.

7 & 8 W. 3.
c. 30. f. 21.

157

Common brewer or his servant shall declare to the gager the quantity of strong as well as small beer intended to be made of each guile, before any part is cleansed, on pain of having the whole guile charged strong, and forfeiting 20 s. per barrel.

8 & 9 W. 3.
c. 19. f. 2.

175

If any increase be made afterwards, or if gager shall find a greater quantity of beer, ale, or worts, than declared, brewer forfeits 5 l. for every barrel so increased; and the servant concerned therein also forfeits 20 s. per barrel, or in default of payment to suffer 3 months imprisonment.

— f. 2.

176

Brewer not to avoid these penalties by proving that such increase was made by strong beer of a former guile, unless added in gager's sight.

— f. 2.

177

67

*Act, chap.
and sect.* | *Page.*

If strong beer remaining in the brew-house of a former guile, be altered by new small, or old returned drink, and afterwards added to a new guile, the whole to be charged as newly brewed. } 8&9W.3. 178
c. 19. f. 3.

Gager may, if he finds any worts missing, or not fairly let down into the tun, &c. charge so much beer or ale as such worts would reasonably make. } 1W.&M. 100
c. 24. f. 6.

Common brewers not to deliver any beer or ale to victuallers or retailers till they have paid the duty. } 12 Car. 2. 13
c. 23. f. 24.

—Not to deliver any wash, tilts, &c. to distillers or vinegar-makers, without first giving notice to the gager, on pain of forfeiting 20s. per barrel. } 8&9W.3. 185
c. 19. f. 9.

Common brewer or retailer making use of any melasses, honey, or sugar, in brewing, forfeits 100*l.* and the beer and ale so brewed. } 1W.&M. 111
c. 24. f. 17.

—Receiving into custody above 10*ff.* thereof, forfeits 100*l.* and the servant or other person aiding therein forfeits 20*l.* or in default of payment to suffer 3 months imprisonment. } 10 and 11 W. 3. 230
c. 21. f. 34.

Common brewer, victualler, or retailer, making use of any sugar, honey, foreign grains, essentia bine, Guinea pepper, coculus Indiæ, or other unwholesome materials; or mixing any of them with beer and ale, forfeits 20*l.* } 12 Ann. Malt Act. 39
c. 2. f. 32.

—Using broom, wormwood, or any other bitter ingredient in brewing, instead of hops, 20*l.* penalty: the infusing broom or wormwood after brewed and tunned, to make wormwood, &c. beer, excepted, } 9 Ann. Hop Act. 33
c. 12. f. 24.

68

Persons living in towns (or places adjoining) where there is a common brew-house, not to suffer any beer to be brewed in their private brewhouses, but for their own families, or by way of charity, &c. nor lend any brewing vessels, but such as are moveable, on pain of 50*l*.

22 and 23
Car. 2.
c. 5. f. 10. 87

Colleges and halls in the universities that brewed their own beer before the duty was imposed, and sized it out to the members within their own precincts only, are not liable to the duty.

15 Car. 2.
c. 11. f. 21. 76

Persons may brew and retail small quantities of beer or ale in fairs, paying the duty before sale.

12 Car. 2.
c. 23. f. 25. 13 17

Commissioners may compound for this duty with any victualler, &c.

— f. 26 14

If a compounder shall suffer any beer or ale to be brewed in his brewhouse for any other brewer, without first giving notice and paying the duty, he forfeits 5*l*. per barrel: the person for whom brewed forfeits the same.

15 Car. 2.
c. 11. f. 14. 69

Two able artists to be appointed on occasion, one by the commissioners, the other by the brewers of any city or place, to gage and return the contents of coppers, &c. upon oath.

— f. 7. 60

Table Beer to be Brewed of one entire gill — *22 & 23 Car. 2. c. 5. f. 10. 87*

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
|--|------------------------------------|--------------|
| 36 gallons a barrel of beer, and 32 gallons a barrel of ale, within the bills of mortality. | 12 Car. 2. c. 23. f. 20. | 10 |
| And an allowance to common brewers of 3 barrels upon 23 of strong or small beer, and 2 barrels upon 22 of ale. | — f. 22. | 12 |
| 34 gallons a barrel of beer or ale without the bills of mortality; and an allowance to common brewers of $2\frac{1}{2}$ barrels upon 23. | 1 W. & M. c. 24. f. 5. | 97 |
| Gagers may make their charges from warm worts in the backs, &c. allowing one tenth for waste. | — f. 7. | 100 |
| Gagers not leaving a copy of their charges within 3 days after the end of every week; or charging more than such copy contains, forfeit 10 l. — See <i>Officers.</i> | 7 & 8 W. 3. c. 30. f. 25. | 163 |
| Gagers are nevertheless to leave with common brewers, notes of every gage at the time of taking thereof, (if demanded) or forfeit 40 s. | — f. 46. | 170 |
| Innkeepers and all other retailers must sell their ale and beer by standard measure, and in stamped vessels, or forfeit not more than 40 s. nor less than 10 s. | 11 and 12 W. 3. c. 15. f. 1. | 233 |
| If they sell in unstamped vessels, or refuse to give in the number of quarts or pints for which demand is made in the reckoning, they cannot detain the goods of their guests for payment. | — f. 2. | 235 |

| | <i>Act, chap. and sect.</i> | <i>Page</i> |
|--|-------------------------------------|-------------|
| Sub-commissioners or collectors are to provide a standard ale quart and pint in every town, which are to be delivered by each mayor or chief officer to his successor. | 11 and 12 W. 3. c. 15. f. 3. | 236 |
| Mayors, &c. are to cause all quarts and pints brought to them, to be measured and marked; and not to take more than a farthing for each measure : | — f. 5. | 239 |
| Neglecting their duty herein, they forfeit 5 l. and treble damages to the party grieved, with costs of suit. | | |
| Beer or ale may be carried out in vessels not marked, provided it be measured by the standard. | — f. 7. | 241 |
| Persons offending against this act to be prosecuted within 30 days after offence committed. — | — f. 6. | 240 |
| Penalties by this act to be applied, one half to the poor of the parish, the other to the prosecutor; and to be recovered by the oath of credible witnesses before a justice of the peace for the county, city or place where offence is committed, and levied by warrant upon the goods and chattels of the offender. | — f. 6. | 240 |
| Justices to give this act in charge to the grand juries at the quarter sessions. | — f. 9. | 243 |
| The universities to have the same privilege of marking, sizing, &c. vessels as before. — | 12 and 13 W. 3. c. 11. f. 19. | 255 |
| No brewer, innkeeper, &c. shall be liable to an information for advancing the price of beer or ale in a reasonable degree. | 2 Geo. 3. c. 14. f. 1. | 6 |

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
|--|---------------------------------|--------------|
| All brewing vessels, &c. to whomsoever belonging, liable to duties due from, and penalties incurred by, the person in whose brewhouse found. | 15 Car. 2. c. 11. s. 13. | 68 |
| Informations against common brewers, &c. must be laid within 3 months after offence committed, and notice thereof given to the offender within a week after laid. | 1 W. & M. c. 24. s. 16. | 110 |
| Commissioners of excise or justices of the peace, upon complaint of any overcharge, have power to examine witnesses upon oath, and acquit brewers, &c. of so much as shall be made appear to be overcharged. | — s. 13. | 107 |
| No commissioner, farmer, common brewer or innkeeper, to act as a justice of the peace in excise matters. | 15 Car. 2. c. 11. s. 8. | 61 |
| <i>For the acts which require victuallers, &c. to be licensed by justices of the peace, see Licences for Beer and Ale.</i> | | |

Beer and Ale.

II

Act, chap. and sect. Page.

Imported.

DUTIES,

| | | |
|----|--------------|------------|
| s. | | |
| 3 | } imposed by | 12 Car. 2. |
| 3 | | 12 Car. 2. |
| 3 | | 4 W. & M. |
| 3 | | 5 W. & M. |
| 3 | | 4 Ann. |

15 per barrel.

DUTIES on imported *Mum.*

| | |
|----|----------------------------|
| s. | |
| 15 | by the several acts above. |
| 10 | by the annual malt act. |

£ 1 5 per barrel.

| | | |
|--|--------------------------|----|
| Rates of excise on foreign liquors, to be paid by the importer in ready money on entry thereof, and before landing. | 12 Car. 2. c. 23. f. 14. | 5 |
| Foreign or imported liquors landed before entry thereof be made with the proper officer of excise at the port of importation; or before the duties are paid, and warrant for landing signed; or without the presence of an officer; are forfeited, or the value. | 15 Car. 2. c. 11. f. 17. | 72 |
| Foreign exciseable liquors to be entered within 30 days after the report of the content of ships lading; duties to be then paid and liquors landed; on pain of forfeiture and package. | 31 Geo. 2. c. 36. f. 5. | 7 |
| In entries of foreign exciseable liquors, the N ^o of casks, marks, and kind of liquors contained in each, are to be inserted, on pain of forfeiting thereof; which may be seized by any officer of excise. | — f. 7. | 10 |

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
|--|--|--------------|
| <i>Exportation.</i> | | |
| Any person may, in presence of an officer, export from the allowed ports, strong beer or ale, giving (at the excise office within the limits whereof it was brewed) notice of the port from whence the same is to be shipped. | 1 Geo. 3. c. 7. f. 5. | 8 |
| Such officer is to certify the quantity shipped, to the commissioners or officers where entry was made, who are upon proof that the duties have been paid, to allow a drawback of 8s. per barrel, within a month after exportation; deducting 3d. per ton for charges of the officers. | — f. 5. | 9 |
| A bounty of 1s. per barrel upon beer exported, when barley is at or under 24s. per quarter. | — f. 6. | 10 |
| For the drawback on <i>Mum</i> exported, fee | 1 W. & M. c. 22. f. 1. | 92 |
| No part of the duty on <i>imported</i> mum to be drawn back on exportation. | — f. 4. | 95 |
| Beer, ale or mum relanded, or put into any other vessel, after shipped for exportation, is forfeited, and 50l. per cask. The liquors may be seized by any officer of the customs or excise. | — f. 2. and 2 Geo. 3. c. 14. f. 4. | 93 11 |
| Officers of the customs are to charge masters of ships in their victualling bills with so much beer, ale, and mum, as the same number of men use to spend in like voyages: | 1 W. & M. c. 22. f. 2. and 1 Geo. 3. c. 7. f. 7. | 94 11 |
| The excise duty for which is to be recovered in the usual manner. | | |

*Act, chap.
and sect.*

Page.

| <i>Act, chap. and sect.</i> | <i>Page.</i> |
|---------------------------------|--------------|
|---------------------------------|--------------|

CAMBRICKS and LAWNS.

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
|---|---------------------------------|--------------|
| Cambricks and lawns made in England or Wales, to be marked at each end by officers appointed by the commissioners of excise. | 4 Geo. 3. c. 37. s. 17. | 5 |
| If found without a mark at each end of every entire piece, or at one end of every remnant, they are forfeited, and may be seized and lodged in a custom-house warehouse, or excise office:—after condemnation to be sold to the best bidder. | — s. 24. | 18 |
| Persons exposing such to sale, or having them in their custody for that purpose, forfeit 200 <i>l</i> . | | |
| Upon request, and at the expence of the maker, commissioners to provide proper seals; and appoint officers, who are to be paid by the maker for every piece they mark, (before taken out of the loom) such a sum as the commissioners shall direct. | — s. 18. | 6 |
| Notice of the finishing every piece of goods to be given to the officer before taken out of the loom: taking out of the loom without giving such notice and having them marked, 5 <i>l</i> . penalty; and the goods are forfeited, and may be seized by officers of the customs or excise. | — s. 19. | 8 |
| Officer on reasonable notice, to attend and seal the pieces, and also set a distinct number on each; to enter in a book provided at the manufacturer's expence, the number of each piece, yards in length, and number of threads contained in the warp; on pain of forfeiting 10 <i>l</i> .—5 <i>l</i> . by 7 Geo. 3. | — s. 20. | 9 |

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
|--|---------------------------------|--------------|
| Officer to transmit yearly to the commissioners, an account of all pieces marked, and a copy of all the entries made by him in the books for that year, &c. on pain of being dismissed from his office. | 4 Geo. 3. c. 37. f. 23. | 15 |
| Officer, on demand, to deliver up the seals to the commissioners, or forfeit 200 l. | — f. 23. | 17 |
| Officer marking cambricks or lawns not made in England or Wales, or permitting it to be done; or marking them after taken out of the loom; forfeits 50 l. and upon conviction is rendered incapable of any office under his Majesty. | — f. 21. | 11 |
| Any person by bribery, impolition, or other means, prevailing on an officer to mark cambricks or lawns after taken out of the loom, or such as are not made in England or Wales, shall forfeit 100 l. and be adjudged to stand in the pillory 2 hours. | — f. 22. | 13 |
| And any person giving, or offering to give or secure a reward to an officer, in order to corrupt him to mark such goods, shall forfeit 50 l. — See also 7 Geo. 3. | ibid. | 14 |
| Counterfeiting the seal, or impresson thereof; or selling goods with such counterfeit seal, &c. thereon, knowing it to be so; deemed felony, without benefit of clergy. | — f. 26. | 21 |
| This act not to extend to goods fabricated in Scotland or Ireland. | — f. 32. | 28 |

Cambricks and Lawns.

17

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
|--|---------------------------------|--------------|
| If on the seizure of cambricks or lawns, any question shall arise where they were manufactured, the proof to lie on the claimer. | 4 Geo. 3. c. 37. s. 31. | 27 |
| Such goods condemned, are not to be worn in England; nor delivered out of the warehouse, &c. till security is given in double the value of the goods, that they shall be exported, and not reloaded in Great-Britain. | — s. 25. | 20 |
| Penalties and forfeitures by this act to be recovered in any of the courts of record at Westminster; and after all charges deducted, to be divided one moiety to his Majesty, the other to the person who shall seize or inform. | — s. 28 | 24 |
| Actions to be brought within 12 calendar months. | — s. 30. | 26 |

See 7 Geo. 3. relating to Cambricks and Lawns.

C A N D L E S.

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
|---|---------------------------------|--------------|
| D U T I E S. | | |
| <i>d.</i> | | |
| 4 by 8 Ann. | | |
| 4 by 9 Ann. | | |
| — | | |
| 8 per lb. for <i>Wax</i> candles. | | |
| — | | |
| <i>d.</i> | | |
| $\frac{1}{2}$ by 8 Ann. | | |
| $\frac{1}{2}$ by 9 Ann. | | |
| — | | |
| 1 per lb for <i>Tallow</i> candles. | | |
| — | | |
| Maker of candles not to set up, alter, or use any workhouse, storehouse, cop- per, utensil, &c. for the making or keeping of candles, without notice at the next office of excise, under penalty of 50 <i>l.</i> | } 8 Ann. c. 9. s. 6 | 11 |
| Maker of candles, not being a com- pounder, using any melting house, workhouse, utensil, &c. without first making entry thereof, forfeits 100 <i>l.</i> | } 11 Geo. I. c 30. s. 23. | 86 |
| Candles and materials for making them found in a private melting house, &c. also all coppers and other vessels for which no entry shall have been made, are forfeited, and may be seized. | } 8 Ann. c. 9. s. 17. | 24 |

Candles.

19

*Act, chap.
and sect.* *Page.*

Officer to have entrance on demand, between 5 in the morning and 11 at night, with or without a constable; and between 11 in the evening and 5 in the morning, with a constable; to search the houses, &c. of professed or private makers of candles. } 11 Geo. I. c. 30. f. 24. 89

Obstructing an officer therein, 100 l. penalty. }

If officer, on searching unentered places, finds candles; tallow melted or melting; rushes spread; or utensils warm with tallow, &c. it shall be sufficient evidence to convict. } — f. 25 92

Officer suspecting that candles are concealed or privately making, may, by making oath before a justice, of the grounds of his suspicion, obtain a search warrant; and all candles or materials which he shall find are forfeited, and 100 l. } 5 Geo. 3 c. 43. f. 7. 26

Mixing candles which have not been weighed with others which have; removing them before weighed from the place where made; or concealing candles or materials; 100 l. penalty. } 11 Geo. I. c. 30. f. 30. 100

Candles found in traders possession, not mentioned in entry; and of which no account has been taken, are to pay the duty; Chandler not paying it, is liable to double duty, unless he proves that he gave 6 hours notice to the officer, before he bought them of another Chandler who had paid the duty. } — f. 29. 99

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
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| Chandlers in London to make entry monthly, (in all other places every 6 weeks,) of all the candles made within that time, on pain of forfeiting 20 <i>l</i> . | 8 Ann. c. 9. s. 7. | 14 |
| Such entry to be made at the next market town. | — s. 8. | 16 |
| Chandlers in London to pay off the duty in a month (in all other places within 6 weeks) after entry, or forfeit double duty; and cannot sell, on pain of forfeiting double the value of the candles sold, &c. before such duty is paid. | — s. 9. | 16 |
| Chandler to declare to the officer, before he begins, the number of sticks; sizes of candles; how many moulds he intends to fill, and how many times to draw them; under penalty of 10 <i>l</i> . and not to make any increase under the like penalty. | 10 Ann. c. 26. s. 106 | 77 |
| 50 <i>l</i> . penalty for beginning a course of candles, (not being mould) without a declaration of the hour such making is intended to be begun, &c. or for making a greater number of candles, or larger than declared. | 11 Geo. I. c. 30. s. 27. | 96 |
| If the making shall not be begun within 3 hours after the time mentioned, such declaration is void. | — s. 27 | 97 |
| Lighting a fire under any copper for melting; materials being found in any utensils melting or melted; cottons or rushes spread or spreading; deemed a beginning. | — s. 28 | 98 |

Candles.

21

*Act, chap.
and sect.*

Page.

| | | |
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| Officer to take account of tallow, wax, and other materials, in custody of chandlers, and upon missing any, and not receiving a satisfactory account thereof, to charge not exceeding 108 lb. of candles for 112 lb. of materials missing. | } 8 Ann. c. 9. f. 12. | 20 |
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| 20 l. penalty on chandlers, for obstructing officers in execution of the powers given by this act. | } — f. 13. | 21 |
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|---|---|----|
| Small rush lights once dipped or drawn through grease or kitchen stuff, and not through tallow, (for private use) are not chargeable. | } — f. 31. and 9 Ann. c. 6. f. 15. | 42 |
| | | 52 |

| | | |
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| Candles cracked or otherwise spoiled, to be defaced, and the duty allowed. | } 8 Ann. c. 9. f. 29. | 40 |
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| Makers to keep just scales and weights, and assist the officer in using them, on pain of forfeiting 10 l. | } — f. 11. | 19 |
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| Officer to leave a copy of his charges with chandlers, (if demanded) or forfeit 40 s. | } — f. 10. | 18 |
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| No lamps to be used in houses of other than British oil made of fish, under penalty of 40 s. | } — f. 18. | 24 |
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| No candles to be exposed to sale but in public shops, or in fairs or markets, under penalty of 5 l. | } — f. 18. | 25 |
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COMPOUNDERS.

*Act, chap.
and sect.* Page.

Private families may compound for this duty at 1*s.* per annum for every head; composition to be paid quarterly:

Their houses are not liable to the survey of an officer.

8 Ann.
c. 9. s. 20. 27

Compounders bartering, selling, or delivering out candles; permitting any other person to make in their houses; or having more in family than they compound for, &c. forfeit 5*l.* lose the benefit of their composition, are liable to duty, and to the survey of the officers, and to pay 5*s.* for every *lb.* so fraudulently made, sold, &c.

— s. 21 28

Compounder leaving off house-keeping, and giving notice thereof in writing at the next office of excise; and paying the duty for what candles are remaining in his hands, may drop his composition from the end of the quarter.

— s. 22. 29

Persons not continuing their compositions, are within 10 days to make true entries upon oath of all the candles they are possessed of, or forfeit 20*l.* and the candles for which no such entry shall be made: within 6 days after they are to pay the duty, or forfeit double the value of the candles:

9 Ann.
c. 6. s. 14. 50

The houses of such persons making default are liable to the search of the officer.

All candles, materials and utensils in custody of the Chandler, or any other person in trust for him, liable to duties in arrear, and penalties.

8 Ann.
c. 9. s. 19. 25

EXPORTATION.

*Act, chap.
and sect.* *Page.*

Candles for which the duty hath been paid may be exported, upon security that they shall be shipped, and not re-landed in any part of Great Britain. } 8 Ann. c. 9. f. 24. 34

If re-landed, they are forfeited, besides the penalty of the bond. } — f. 25 35

Exporter of candles upon oath before the collector that the duty hath been paid or secured, is to have a certificate from him gratis; upon producing of which to the collector of the port, and making oath that the candles exported are the same that are mentioned therein, he is to have a debenture expressing the quantity: } — f. 26. 36

Collector of the duties at the place of exportation, on his producing such debenture, is to repay the duty, &c. }

For the regulations concerning *im-ported Candles*, see *Starch, &c. imported*.

| <i>Act, chap. and sect.</i> | <i>Page.</i> |
|---------------------------------|--------------|
|---------------------------------|--------------|

COACHES.

| | | <i>Act, chap. and sect.</i> | <i>Page.</i> |
|---|---|---------------------------------|--------------|
| D U T Y. | | | |
| 4 <i>l.</i> per annum for carriages with 4 wheels. | } | 20 Geo. 2. | |
| 2 <i>l.</i> per annum for carriages with 2 wheels. | | | |
| Stage coaches not chargeable with this duty. | } | c. 10. s. 7. | 15 |
| Nor post-chaifes with 2 wheels kept by post-masters for hire, if entered within 30 days after letting thereof, and marked. | } | — s. 8. | 15 |
| Post-master letting out such post-chaife without entering it, and having it marked, forfeits 20 <i>l.</i> | } | — s. 9. | 16 |
| Hackney coaches not chargeable. | | — s. 11. | 17 |
| Carriages kept for sale are exempted from this duty ; but no such carriage to be used except in lieu of a like one then mending, under penalty of 20 <i>l.</i> | } | — s. 12. | 18 |
| Persons keeping carriages within the weekly bills, to give notice at the chief office in London within 20 days after beginning to keep them ; in all other places the like notice to be given at the next excise-office ; duty to be then paid. | } | — s. 4. | 9 |
| 20 <i>l.</i> penalty for not giving such notice and paying the duty ; or not giving fresh notice, &c. within 20 days after the expiration of the year. | } | — s. 5. | 12 |
| Persons letting out any carriage to hire without having a mark thereon ; or taking off the mark when fixed to any such carriage, forfeit 20 <i>l.</i> | } | — s. 10. | 17 |

| <i>Act, chap. and sect.</i> | <i>Page.</i> |
|--|------------------------------|
| Name of each person and parish, and number of carriages, to be registered at the excise office by the person receiving the duty; who is to give receipts, keeping indented duplicates thereof. | 20 Geo. 2. c. 10. s. 6 13 |
| Successors of persons deceased not to be charged for the residue of the year. | — s. 16 22 |
| No person obliged to pay duty for more than five 4 wheel carriages, if kept for private use. | — s. 2. 6 |
| Prosecutions within the limits of the head office on account of this duty, to be heard by the major part of the commissioners of excise, (or of appeals in case of appeal :) in all other places by two neighbouring justices, from whose judgment the party aggrieved may appeal to the quarter-sessions; that determination to be final. | — s. 13. 19 |
| Information to be made upon oath. | |
| Persons who make entry, and pay the duty before information is laid against them, not to be prosecuted, although such entry and payment shall not be made strictly within the time required. | — s. 15. 22 |

Coaches.

27

*Act, chap.
and sect.*

Page.

COFFEE, TEA, and CHOCOLATE.

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
|--|---------------------------------|----------------------|
| D E A L E R S. | | |
| Dealers in coffee, tea, chocolate, or cocoa nuts, are to make entry of all their warehouses, or other places for keeping coffee, &c. or forfeit 200 <i>l.</i> and all the coffee, &c. found in any unentered place, together with the package containing the same. | 10 Geo. I. c. 10. s. 10. | 285 25 |
| No coffee, &c. to be sold but in entered places, on pain of forfeiture, and treble the value, with the package. | — s. 14 | 287 35 |
| No coffee, &c. to be brought into any such warehouse, &c. without notice to the officer, nor without a permit, on pain of forfeiture, and treble the value, together with the package. | — s. 11. | 285 ✓ 27 |
| Persons dealing in coffee, &c. refusing entrance to the officer by day: or not keeping just scales and weights: not assisting in weighing: or obstructing the officer, forfeit 100 <i>l.</i> | — s. 12. | 286 31 |
| Coffee, &c. sold in any quantity above 6 <i>lb.</i> the officer is to give a permit for. | — s. 15. | 287 36 |
| More than 6 <i>lb.</i> removed without such permit is forfeited, with the package. | — s. 16. | 288 37 |
| Permit to express the time it is to be in force. | ibid. | 288 39 |
| Persons taking out permits are to send away the goods within the time limited, or return the permits, on pain of forfeiting treble the value of the coffee, &c. mentioned therein : | 11 Geo. I. c. 30. s. 10. | 305 21 |
| If there be not a sufficient decrease, the officer is to seize a like quantity. | | |

D E A L E R S.

None to demand a permit from the officer, without the direction in writing of the person from whose stock the goods are to be removed, or his known servant, under penalty of 50*l.* or 3 months imprisonment.

11 Geo. I.
c. 30. s. 10.

306
24

Dealers in coffee, &c. makers of chocolate, and coffee and chocolate-house keepers, must set down in a book every night, the coffee, &c. sold or consumed that day in quantities under 6 *lb.* and in another book every parcel sold above 6 *lb.* — To have but one book of each sort at a time, which must lie open for the perusal of the officer, and be delivered back on oath when filled up: making default herein, or making false entries, they forfeit 100*l.*

10 Geo. I.
c. 10. s. 35.

295
70

Oath within the bills of mortality to be administered by such persons as the commissioners shall appoint; in other places by the collectors or supervisors of excise.

11 Geo. I.
c. 30. s. 11.

306
25

The commissioners or a justice of the peace may, on officer's complaint upon oath, summon suspected persons to produce their books: refusing to attend and be examined on oath touching the entries made therein, they forfeit 20*l.*

— s. 12.

306
26

Dealers in cocoa nuts, selling or disposing of less than 28 *lb.* at one time, or not setting down the christian and surname of the persons to whom sold, &c. forfeit 20*l.* per *lb.*; refusing to let the officer inspect the book, and to take thereout copies of the persons names to whom sold, &c. they forfeit 20*l.*

12 Geo. I.
c. 28. s. 29.

330
23

D E A L E R S.

Coffee, &c. concealed is forfeited, and treble the value, together with the canisters and other package containing the same. } 10 Geo. I. c. 10. s. 39. 297
51

On oath of suspicion, the commissioners or one justice of the peace may empower officers by day (or by night in the presence of a constable) to search suspected places, and seize coffee, &c. concealed. — Obstructing an officer therein, 100*l.* penalty. } — s. 13. 286
32

No dealer in coffee, &c. to receive less than 1 C. weight of each sort out of any of the public warehouses at a time, except where the importation thereof was in less quantities. } — s. 34. 294
70

Sellers of brandy or other spirits having more than 6 *lb.* of coffee, &c. in their custody, deemed dealers therein. } 11 Geo. I. c. 30. s. 4. 303
12

COFFEE, TEA, and COCOA-NUTS imported, to be entered at the custom-house and warehoused; and on certificate that the inland duties are paid for coffee and tea, or that cocoa nuts are entered with the collector of the inland duties, to be delivered out with a permit: } 10 Geo. I. c. 10. s. 26. 291
52

Such part as is intended for exportation to be delivered on security that the same shall be exported and not reloaded. See *Coffee* p. 32. and *Tea* p. 34 and 35.

Coffee, &c. imported, and not entered and warehoused, may be seized; the carriages, horses, and package made use of in carrying thereof are also forfeited. } — s. 27. 292
59

Coffee, Tea, and Chocolate.

31

*Act, chap.
and sect.* Page.

Importers of coffee, &c. within 30 days after the report of ships lading, to enter and land the same, to be put in the king's warehouse, on pain of forfeiture. } 5 Geo. 3. ~~278~~
c. 43. f. 19. 59
37 602

Not to extend to coffee or tea imported by the East-India company. } — f. 20. 602
61

Warehouse-keepers to keep account of coffee, &c. brought in and delivered out: such account to be laid before the commissioners every 6 months. } 10 Geo. I. ~~293~~
c. 10. f. 29. 61

If goods shall be unduly delivered, the warehouse-keeper and officer offending therein, forfeit 100%. and are incapable of any public employment.

Owner of the goods and officer attending the warehouse, to have each a lock and key: warehouse-keeper at reasonable times to attend the delivery of goods. } — f. 30. ~~293~~
63

Chocolate and cocoa paste seized and warehoused; the seizer or buyer thereof entering it and paying the duties, is to have a certificate from the collector, expressing the quantity, and warehouse from which it is to be taken, &c. in order that the same may be put in stamped papers. } 11 Geo. I. ~~310~~
c. 30. f. 22. 49

Coffee and tea seized and condemned in London or Edinburgh, to be publicly sold there: all seized elsewhere to be brought to those places, and sold. } 12 Geo. I. ~~325~~
c. 28. f. 1. 3

Tea which is seized, and cannot be sold at a public sale for 5 s. per lb. to be destroyed: commissioners to reward the informer not exceeding 1 s. 6 d. per lb. } — f. 3. ~~325~~
6

Not exceeding 2 s. 6 d. per lb. by } 3 Geo. 2. ~~567~~
c. 22. f. 2. 567

Act, chap. and sect. *Page.*

Cocoa nut shells, or husks imported without the nuts, may be seized by any officer of the customs or excise, and after condemnation destroyed: Officer to be rewarded in any sum not exceeding 20*s.* per hundred weight.

4 Geo. 2.
c. 14. f. 12.

343
22

✓ If any dispute arises whether coffee, &c. seized has paid the duty, the proof to lie on the claimer.

10 Geo. 1.
c. 10. f. 28.

292
60

Coffee.

DUTY.

s. d.

2 0 per *lb* by 10 Geo. 1.

0 6 per *lb* by 5 Geo. 3.

2 6 Total. — Only 1*s.* 6*d.* per
— *lb* by 5 Geo. 2. upon coffee

the growth of the British plantations.

No coffee to be imported but in packages containing at the least 112 *lb* each, which must be stowed openly in the ship's hold, on pain of forfeiture, together with the package; which may be seized by any officer of the excise or customs.

5 Geo. 3.
c. 48. f. 136

602
56

Coffee from the plantations when entered at the custom-house, and duties paid, to have a mark set on each parcel, which shall be then lodged in warehouses, as by 10 Geo. 1. see p. 30. the importer leaving with the collector of the inland duties the several certificates and affidavits required by this clause.

c. 24. f. 3.

Act, chap.
and sect.

Page.

Coffee.

Making false affidavit 200*l.* penalty,
and 12 months imprisonment: forging
any certificate required by this act, or
publishing thereof knowing it to be
forged or counterfeited, 200*l.* penalty.

5 Geo. 2. 347
c. 24. s. 5.

Master of the ship receiving from, or
landing in the plantations, coffee of fo-
reign growth, forfeits 200*l.* and the
coffee; and to suffer three months im-
prisonment.

— s. 4. 347

Commissioners to provide roasting-
houses and officers to attend them, to
which any person may go to have cof-
fee-berries roasted, bringing a certificate
that the duty has been paid, and pay-
ing 8 shillings per C. for roasting.

10 Geo. I. 294
c. 10. s. 31. 65

Dealers sending their own roasters, to
pay but 3 shillings per C.

— s. 32. 294
67

While there are such houses, no cof-
fee-berries to be roasted elsewhere, on
pain of forfeiting them, and 5 shillings
per lb.

— s. 33. 294
68

Officer or roaster not attending, for-
feits for the first offence 10*l.* and for the
second 20*l.* and is incapable of any of-
fice in the revenues.

— s. 34. 294
69

Persons making use of water, grease,
butter, &c. to increase the weight of
coffee, forfeit 100*l.* The same penal-
ty on dealers knowingly buying or sell-
ing coffee so mixed.

11 Geo. I. 394
c. 30. s. 9 19

Tea.

DUTY.

1 s. per lb. and 25 l. per Cent. on the price of tea at the East-India company's sales. 18 Geo. 2. The duty of 1 s. per lb. taken off for 5 years upon all *black or single teas*, by 7 Geo. 3.

Duty to be paid for tea before taken out of the warehouses, wherein the same is directed to be lodged by 10 Geo. I. See p. 30. 399

18 Geo. 2. 7
c. 26. f. 2.

Officers to attend the sales of the East-India company, and report the price upon oath: on request may inspect the company's books. 401

— f. 6. 13

No tea to be imported but from the place of its growth, on pain of forfeiture. 304

11 Geo. I. 17
c. 30. f. 8.

Treasury may licence the East-India company to import tea from any part of Europe, subject to the same duty, rules, and directions, as if imported from the East-Indies. 403

18 Geo. 2. 23
c. 26. f. 10.

If the East-India company neglect to keep this market supplied, the treasury may licence other persons to import tea from any part of Europe. 403

— f. 11. 25

Tea imported from any part of Europe by the East-India company, to be warehoused, and not taken thereout till sold at the company's public sales, and duties paid: if imported by any other persons, to be warehoused, and not taken out till publickly sold and duties paid; six days notice of such sale to be given in the London Gazette. 403

— f. 12. 26

Tea.

No drawback on exportation of } 18 Geo. 2.
Tea. } c. 26. f. 5

400

Tea may be exported to Ireland, or the plantations in America, without paying the duties; the exporter entering it, and giving security in double the value, for the due exportation thereof, and that it shall not be reloaded in Great Britain, Guernsey, Jersey, or Man: bond not to be discharged till certificate be produced testifying the landing thereof: such certificate to be produced from Ireland in 6 months, and from the plantations in 18 months.

21 Geo. 2.
c. 14. f. 1.

432

8

On producing a certificate from the customs of the due entry thereof, and also one from the commissioners of the inland duties that such security is given, warehousekeeper to deliver out the tea mentioned therein; giving with it a permit signed also by the officer attending the warehouse.

ibid.

433

12

Such permit to be delivered to the searcher of the port from whence the tea is entered to be exported, who, on suspicion, may open and examine chests, and if the goods do not agree with the entry and permit, they are forfeited with the package, and may be seized; but if they agree, the searcher must re-pack them.

ibid.

434

14

No tea to be exported but in the same package wherein it was imported, nor in any less quantity than the entire lot sold at the company's sale, on pain of forfeiture — This clause repealed by 7 Geo. 3. c. 56. p. 7

— f. 2.

434

16

Tea.

Tea, before shipped for exportation, to be marked by the searcher in four different parts, on the outside thereof: Chests, or other packages found on shore after so marked and shipped, are forfeited with all the tea therein; and may be seized by any officer of the customs or inland duties.

21 Geo. 2.
c. 14. s. 3.

434
~~16~~

Warehousekeepers must keep an account of all teas delivered out for exportation, which is to be laid before the commissioners every 3 months.

— s. 4.

435
~~18~~

If any tea be delivered out unduly, the warehousekeeper forfeits 100 l. and is disabled to hold any public employment.

Tea above the quantity of 6 lb. found in any British ship from foreign parts, (except belonging to the East-India company) is forfeited.

28 Geo. 2.
c. 21.

468
~~13~~

Dealers, &c. adulterating tea forfeit 100 l. and the tea so adulterated.

11 Geo. 1.
c. 30. s. 5.

303

—Manufacturing leaves, &c. in imitation of tea, or the leaves of tea that have been used; mixing or colouring them with any other ingredients; or selling, or having such in their custody, they forfeit 10 l. per lb.

4 Geo. 2.
c. 14. s. 11.

20

By a clause in the act of 7 Geo. 3. it was enacted that tea seized and condemned, should not be sold for home consumption, but exported to Ireland or America, &c.—But that clause is repealed by

8 Geo. 3.

19

Chocolate.

DUTY.

s. d.

1 6 per lb. by 10 Geo. 1.

0 9 per lb. 32 Geo. 2.

2 3 Total.

Makers of chocolate to enter their warehouses, rooms, &c. used for the making or keeping of chocolate, on pain of forfeiting 200 l. and the chocolate found in an unentered place.

10 Geo. 1.
c. 10. s. 10.

285

25

—Within the bills of mortality to make entry every week, (in other places at the next office once in 6 weeks) of all the chocolate made by them in that time, on pain of forfeiting 50 l.

— s. 17.

288

39

At the time of making such entry they are to produce all the chocolate therein mentioned, tied up in papers of 1 to $\frac{1}{2}$ lb. or $\frac{1}{4}$ lb. weight, to be marked or stamped by the officer; under penalty of 20s. per lb.

32 Geo. 2.
c. 10. s. 16.

13

Selling chocolate in a less quantity than $\frac{1}{4}$ lb. or without being duly tied up and marked; or if the thread or label, wherein it is inclosed shall have been broke or opened, 20 l. penalty.

— s. 17.

14

Duty to be paid within the bills of mortality in a week, (in other places within 6 weeks) after entry, or the maker forfeits 50 l. and must not deliver out chocolate till it is paid, on pain of forfeiting treble value.

10 Geo. 1.
c. 10. s. 18.

289

42

*Act, chap.
and sect.*

Page.

Chocolate.

270

Counterfeiting the stamp, or selling chocolate with a counterfeit one thereon, knowing it to be so, penalty is 500*l.* and 12 months imprisonment. } 10 Geo. 1. c. 10. s. 22. ~~47~~

The same penalty for fixing stamped papers, (taken from chocolate that has paid the duty) on chocolate that has not paid duty. } 32 Geo. 2. c. 10. s. 14. 9

11 Geo. 1. c. 30. s. 13. 31

Chocolate that hath been duly stamped, and afterwards damaged, may be opened in presence of the officer; (to (whom the stamps are to be delivered,) and may be worked with fresh cocoanuts, and restamped: the duty to be paid for so much as shall be added. } — s. 14. 33

On re-working, proof to be made that the duty was paid for all the cocoanuts wherewith it was made, as well as for those added; and that all the chocolate had been duly entered. } — s. 15. 33

Persons intending to make chocolate for their private use, are to give 3 days notice in writing to the proper officer before they begin; expressing the quantity of cocoa-nuts intended to be made into chocolate; the name of the person to be employed in the making thereof; and the place where the same is to be made; upon which the officer is to give permission in writing: such houses or places not liable to survey. } 10 Geo. 1. c. 10. s. 23. *285* ~~48~~

Act, chap.
and sect. Page.*Chocolate.*

Within 3 days after the finishing such chocolate for private use, an entry must be made upon oath of the quantity, which must be produced to the officer ready tied up, in order to be stamped; the duty to be paid at the same time: on default, the chocolate is forfeited and treble the value.

10 Geo. 1.
c. 10. f. 24.290
52

Not less than half a hundred weight of cocoa-nuts to be worked into chocolate for private use at a time.

— f. 25.

291
51

Chocolate ready made, or cocoa paste, imported into Great Britain is forfeited, with double the value and packages.

— f. 2.

285
16

*Penalties sued for as by Laws
of Excise — — — — —*

*10 Geo 2.
c. 10. s. 11* } 297

| <i>Act, chap. and sect.</i> | <i>Page.</i> |
|---------------------------------|--------------|
| | |

Coffee, Tea, and Chocolate.

41

*Act, chap.
and sect.*

Page.

D U T I E S.

| s. | d. | |
|-----|----|---|
| 1 | 3 | } by { |
| 1 | 3 | |
| 1 | 3 | |
| 1 | 3 | |
| 1 | 3 | |
| 0 | 5 | |
| * 4 | 0 | } |
| 6 | 0 | |
| | | 12 Car. 2. |
| | | 12 Car. 2. |
| | | 4 W. & M. |
| | | 5 W. & M. |
| | | 4 Ann. |
| | | 8 Ann. |
| | | 12 Ann, <i>Malt act</i> , continued an- |
| | | 6 Geo. 3. [nually. |

16 8 per hoghead.

* This duty is on cyder and perry *made for sale*, and to be paid by the *first buyer*, or retailer thereof. The others are on cyder and perry *made and sold by retail*, and to be paid by the *retailers*.

| | <i>Act, chap. and sect.</i> | Page. |
|--|-------------------------------|-------|
| ✓ Dealers and retailers, or other persons who receive into their custody cyder and perry for sale, or who buy fruit to make it, are to enter their store-houses, cellars, &c. at the next office of excise, or forfeit <u>50<i>l.</i></u> for every place used without being so entered. | 17 Geo. 2. | 5 |
| | — s. 25. | |
| | and the annual malt-act. 221. | 21 |
| Persons buying cyder or perry, or fruit to make it, and selling any so bought or made; or selling in less quantity than 20 gallons, whether made from their own, or bought fruit, deemed dealers and retailers. | 6 Geo. 3. | 618 |
| | c. 14. s. 11. | 21 |
| | Also | 211 |
| | 12 Ann. and | 7 |
| | 17 Geo. 2. | 4 |

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
|--|--|---------------|
| Persons who make or retail cyder or perry, are to make true monthly entries at the Excise-Office, within the limits whereof the same is made or re-tailed, on pain of forfeiting 20 s. | 12 Car. 2. c. 23. f. 15. and — f. 16. | 15 & 61 |
| And 20 s. by — | c. 24. f. 29. — f. 30. | 30 31 |

| | | |
|---|------------------------------|----------------|
| They are to pay off the duty within a month after such entry, or forfeit double. | c. 23. f. 17. also c. 24. | 15 6 173 |
| Such entries and payments to be made at the next market-town. See <i>Entries.</i> | c. 23 f. 18. | 157 |

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|---|------------------------------|-----------|
| Maker or retailer refusing to permit the gager by day, or by night (if in the presence of a constable) to enter and take account of cyder and perry, forfeits 15 l. | 7 & 8 W. 3. c. 30. f. 17. | 61 153 |
| 20 l. penalty for such refusal by | 4 Geo. 1. c. 3. f. 11. | 249 61 |

| | | |
|---|------------------------------|-----|
| Makers concealing or conveying away cyder from the sight of the gager, forfeit 40 s. per hoghead. | 7 & 8 W. 3. c. 30. f. 16. | 152 |
| Makers delivering cyder to any distiller, or vinegar-maker, without first giving notice to the gager of the quantity, time when, and to whom they intend to deliver the same, forfeit 20 s. per barrel. | 8 & 9 W. 3. c. 19. f. 9. | 185 |

| | | |
|--|---------------------------|----|
| Dealers who receive large quantities of cyder, or perry, into their custody, to be charged with the annual 4 s. duty; unless they make it appear, that such cyder, or perry, was made from fruit of their own growth, or that the said duty had been before charged. | 4 Geo. 1. c. 3. f. 11. | 59 |
|--|---------------------------|----|

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
|--|---------------------------------|--------------|
| Dealers in, and retailers of, cyder or perry, from fruit of their own growth, are to pay 6s. per hoghead. | 6 Geo. 3. c.14. s.10. | 20 |
| And to be under the same regulations, &c. as dealers and retailers by any other act are. | —f. 13. | 23 |
| One dealer or retailer purchasing cyder from another, who made the same from fruit of his own growth, and receiving it with a certificate that the duty is paid, is not to be charged with the 6s. retail duty: nor are dealers or retailers who sell cyder from fruit of their own growth in less quantity than 20 gallons. | — f. 12. | 22 |
| For cyder and perry made in Great Britain, and consigned to any factor for sale, 16s. and 8d. per hoghead to be paid by the factor. | — f. 4. | 12 |
| Persons receiving cyder or perry into their custody for sale, not being from fruit of their own growth, deemed factors, and as such are chargeable with the said 16s. and 8d. duty. | — f. 5. | 13 |
| Where it shall appear by a proper certificate that part of the duties have been charged; such part not to be charged again on the factor, dealer, &c. | — f. 6. | 14 |
| Factor having paid the 4s. duty chargeable upon him as the receiver of cyder or perry, is to stand discharged thereof out of the 16s. and 8d. per hoghead. | — f. 7. | 14 |
| No cyder or perry made in Great Britain, is liable to a higher duty than 16s. and 8d. per hoghead. | — f. 14. | 24 |

Cyder.

45

*Act, chap.
and sect.* *Page.*

Masters of vessels carrying cyder or perry coastwise, are within 3 days after their arrival at the port, to give the officer an account of all the cyder, &c. aboard; from whom received; and to whom consigned; and are not to dispose of any part thereof but to the place consigned; on pain of forfeiting 20*l*. } 6 Geo. 3. c. 14. s. 8. 15

All such cyder and perry to be landed within 21 days after arrival, on pain of forfeiture, together with the package. } — s. 8. 17

Factors, three days before they make sale of any cyder or perry consigned to them, are to enter the rooms, &c. used for keeping thereof, or forfeit 50*l*. } — s. 9. 18

Such factors to be under the same regulations, penalties, &c. as dealers or retailers by this or any other act are. } — s. 9. 20

or Retailers
Factors, dealers, &c. sending cyder from the maker to any person ordering thereof, without having the duties charged, and a certificate, forfeit 50*l*. } — s. 15 619

Cyder and perry used in distilling, not chargeable with the 4*s*. duty. } 3 Geo. 2. c. 7. s. 11. 21

The duties imposed by this act on cyder and perry may be drawn back upon the distillation thereof. } 6 Geo. 3. c. 14. s. 16. 27

Or if made into vinegar, to be allowed by a warrant from two justices, or three commissioners. }

Persons buying cyder or perry for their private use, not chargeable. } 17 Geo. 2. 4

Cyder.

Cyder and Perry imported.

*Act, chap
and sect.* | *Page.*

DUTIES.

| <i>l.</i> | <i>s.</i> | |
|-----------|-----------|--------------|
| 0 | 5 | } by { |
| 0 | 5 | |
| 4 | 0 | |
| 4 | 0 | |
| 4 | 0 | |
| 3 | 0 | |
| | | { 12 Car. 2. |
| | | { 12 Car. 2. |
| | | { 4 W. & M. |
| | | { 5 W. & M. |
| | | { 4 Ann. |
| | | { 6 Geo. 3. |

£. 15 10 per Ton.

Rates of excise on foreign liquors, to be paid by the importer in ready money, on entry thereof, and before landing. } 12 Car. 2. c. 23. f. 14. 5

Foreign liquors landed before entry thereof be made with the proper officer of excise at the port of importation; or before the duties are paid, and warrant for landing signed; or without the presence of an excise-officer, are forfeited, or the value. } 15 Car. 2. c. 11. f. 17. 72

Foreign exciseable liquors to be entered within 30 days after the report of the content of ships lading: duties to be then paid and liquors landed; on pain of forfeiture and package. } 31 Geo. 2. c. 36. f. 5. 7

In entries of foreign exciseable liquors, the N^o. of casks, marks, and kind of liquors contained in each, are to be inserted; or the liquors are forfeited, and may be seized by any officer of excise. } — f. 7. 10

Exportation.

Any person may, in presence of a sworn gager, export cyder from the allowed ports; giving at the Office of Excise, within the limits whereof such cyder was made, notice of the place whence the same is to be shipped.

1 W. & M.
c. 22. f. 1.

91

Gager to certify the quantity shipped to the officers where entry was made, who are, within a month after exportation, to repay the excise, deducting 3*d.* per ton for the charges of the officers.

The duty of 4*s.* per hhd. to be drawn back for cyder and perry exported.

4 Geo. 1.
c. 3. f. 10.

57

Such drawback to be allowed in the manner, and under the same restrictions, as directed by 1 W. & M.

7 Geo. 1.
c. 20. f. 31.

89

The additional duty of 6*s.* per hhd. may be drawn back on exportation, by the same methods, and under the same directions, &c. as the other duties on cyder or perry are.

6 Geo. 3.
c. 14. f. 16.

27

If after cyder is shipped for exportation, it shall be relanded, or put into any other vessel within Great Britain, it is forfeited, and may be seized: the master of the ship, or other person concerned therein, forfeits 50*l.* per cask.

2 Geo. 3.
c. 14. f. 4.

11

Officers of the customs are to charge masters of ships in their victualling-bills, with so much cyder as the same number of men use to spend in like voyages; the excise-duty for which is to be recovered in the usual manner.

1 W. & M.
c. 22. f. 2.

94

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
|--|----------------------------------|--------------|
| Obstructing officers of excise in the execution of their duty ; or rescuing or saving cyder or perry after seized, 40 <i>l.</i> penalty. | 6 Geo. 3. c.14.f.17. | 29 |
| Gagers not leaving a copy of their charges within 3 days after the end of every week ; or charging more than such copy contains, forfeit 10 <i>l.</i> See <i>Officers.</i> | 7&8 W.3. c.30.f.25. | 163 |
| Informations against cyder-makers to be laid within 3 months after offence committed ; and notice to be given to the defendant within a week after information laid. | 12 and 13 W. 3. c.11.f.17. | 253 |

Cyber.

49

*AA, chap.
and sect.*

Page.

DUTIES on *Low Wines*, from

| By what acts im- posed. | Malt, or Corn. | | Cyder. | | Melasses. | | Foreign wine or cyder im- ported. | | Foreign fruit. | |
|----------------------------|----------------------|-----------------|--------|-----------------|-----------|----|---|----|-------------------|----|
| | s. | d. | s. | d. | s. | d. | s. | d. | s. | d. |
| 12 & 13 W. III. | 0 | 1 | 0 | 1 $\frac{1}{2}$ | 0 | 4 | 0 | 4 | 0 | 4 |
| 4 Ann. | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 2 | 0 | 2 |
| 16 Geo. 2. | 0 | 1 | 0 | 1 $\frac{1}{2}$ | 0 | 6 | 0 | 6 | 0 | 6 |
| 19 Geo. 2. | 0 | 0 $\frac{1}{2}$ | 0 | $\frac{3}{4}$ | 0 | 0 | 0 | 3 | 0 | 3 |
| 24 Geo. 2. | 0 | 1 $\frac{1}{2}$ | 0 | 1 $\frac{3}{4}$ | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 Geo. 2. | 0 | 5 | 0 | 6 $\frac{3}{4}$ | 1 | 3 | 1 | 3 | 1 | 3 |
| 2 Geo. 3. | 0 | 1 | 0 | 1 $\frac{3}{4}$ | 0 | 3 | 0 | 3 | 0 | 3 |
| Total. | 0 | 10 | 1 | 2 | 2 | 6 | 2 | 9 | 2 | 9 |

Duties on *Spirits* from

| | Malt, or Corn. | | Cyder. | | Melasses. | | Foreign wine or cyder im- ported. | | Foreign fruit. | |
|------------|----------------------|-----------------|--------|-----------------|-----------|----|---|----|-------------------|-----------------|
| | s. | d. | s. | d. | s. | d. | s. | d. | s. | d. |
| 12 Car. 2. | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 2 | 0 | 1 |
| 12 Car. 2. | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 2 | 0 | 1 |
| 8 Ann. | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 2 | 0 | 1 |
| 16 Geo. 2. | 0 | 3 | 0 | 3 | 0 | 3 | 0 | 6 | 0 | 3 |
| 19 Geo. 2. | 0 | 1 $\frac{1}{2}$ | 0 | 1 $\frac{1}{2}$ | 0 | 0 | 0 | 3 | 0 | 1 $\frac{1}{2}$ |
| 24 Geo. 2. | 0 | 4 $\frac{1}{2}$ | 0 | 3 $\frac{1}{2}$ | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 Geo. 2. | 1 | 3 | 1 | 1 $\frac{3}{4}$ | 0 | 8 | 0 | 8 | 0 | 8 |
| 2 Geo. 3. | 0 | 3 | 0 | 2 | 0 | 2 | 0 | 2 | 0 | 2 |
| Total. | 2 | 6 | 2 | 2 $\frac{3}{4}$ | 1 | 4 | 2 | 1 | 1 | 5 $\frac{1}{2}$ |

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
|---|--|--------------|
| No common distiller to set up, alter, or enlarge any still, copper, tun, &c. without first giving notice thereof at the next Office of Excise; nor keep any private or concealed warehouse, cellar, still, &c. for the brewing, or keeping of spirits, wash, &c. under penalty of 20 <i>l</i> . | 3 & 4 W. and M. c. 15. f. 4. 8 & 9 W. 3. c. 19. f. 10. | 116 186 |
| The person in whose occupation the house, or other place shall be, where such concealed warehouse, vessels, &c. shall be found, also forfeits 20 <i>l</i> . | 3 & 4 W. and M. c. 15. f. 1. | 117 |
| 50 <i>l</i> . by — — — | 8 & 9 W. 3. c. 19. f. 10. | 186 |
| 50 <i>l</i> . penalty for every still, copper, tun, or other vessel, used for making or keeping of spirits, &c. without being entered by distiller 10 days before beginning: not more than 2 vessels to be used for brewing or keeping feints: every such still, vessel, &c. must be shewn to the officer, who is to mark them: if used without being so shewn and marked, they are deemed unentered. Defacing officer's mark, 20 <i>l</i> . penalty. | 24 Geo. 2. c. 40. f. 18. | 38 |
| See <i>Dealers</i> under the head <i>Spirituous Liquors</i> . | | |
| Distillers keeping private pipes or holes in any back, &c. forfeit 100 <i>l</i> . for each. | 10 and 11 W. 3. c. 4. f. 3. | 195 |
| Officers are empowered to search for such pipes, &c.: they may in the day-time, (in presence of a constable) after request made, and cause declared, break up the ground, wall, &c. and upon finding any private pipe or conveyance, may follow the same thro', or into any place where it shall lead; may break it up or cut it; or turn-cocks to try if liquors fit for distillation may be conveyed thereby out of one vessel into another. | — f. 4. | 196 |

Distillers.

53

*Act, chap.
and sect.* *Page.*

If no such private conveyance shall be found, the officer is to make good the ground, &c. so broke up. } 10 and 11 W. 3. 198

Obstructing officers in searching 100l. penalty. } c. 4. f. 5.

Distillers concealing, or conveying away low wines, or spirits, from the gager's sight, forfeit 5s. per gallon. } 3 and 4 W. & M. 118
c. 15. f. 2.

Officer making affidavit of his suspicion before a justice of the peace, is to have a warrant, by virtue whereof he may, in the day-time, in presence of a constable, break open the doors, or other part of the suspected house, and seize concealed stills, vessels, spirits, wash, &c. which must be kept where found, and if not owned within 20 days, to be forfeited and sold: if claimed within 20 days, the person so claiming, forfeits for every warehouse, &c. wherein any still, &c. shall be found, and for every still, &c. 200l. } 10 and 11 W. 3. 199
c. 4. f. 7.

Proprietor, or the person in whose custody found, forfeits this penalty, tho' the still, &c. be not claimed. } 10 and 11 W. 3. 225
c. 21. f. 23.

Obstructing officer in searching, &c. 200l. penalty. If no concealed still, &c. shall be found, the officer is to make satisfaction for the breaking open the doors, &c. } 10 and 11 W. 3. 202
c. 4. f. 8.

Persons making or retailing *strong waters* are to make true monthly entries, or forfeit twenty shillings. } 12 Car. 2. 6
c. 23 f. 15.
— f. 16.

Twenty shillings by — c. 24. f. 30. 31

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
|--|---------------------------------|--------------|
| And to pay off the duties within a } month after entry, or forfeit double. } | 12 Car. 2. c. 23. f. 17. | 6 |
| Such entries and payments to be } made at the next market-town. See } | — f. 18. | 7 |
| <i>Entries.</i> | | |
| <i>N. B.</i> By 10 & 11 W. 3. c. 21. f. 19. } the powers and penalties of 12 Car. 2. } and other excise laws, are extended to } the duty on <i>low wines or spirits of the</i> } <i>first extraction.</i> } | | 220 |
| Distillers refusing to permit gager by } day, (or by night in the presence of a } constable) upon his request, to enter } and take account of spirits, &c. shall } be forbidden to sell: if they sell, &c. } after such warning, the duty not being } paid *, they forfeit 5 l. and double value. } | 12 Car. 2. c. 23. f. 19. | 8 |
| They forfeit 10 l. and double value by } | c. 24. f. 33. | 33 |
| * These penalties are forfeited with- } out proof of their having sold before } before the duties are paid, by } | 1 W. & M. c. 24. f. 9 | 102 |
| Refusing the officers entrance into } their warehouses, or other places used } <i>for keeping</i> spirits, to take account of } the quantity and quality of the liquors } therein, 50 l. penalty. } | 6 Geo. I. c. 21. f. 14. | 400 |
| Gager finding decayed wines, &c. in } the custody of a distiller, and the still } charged, may, if not at work, take off } the head to see what materials are there- } in; if at work, may stay till the same is } wrought off: distiller refusing to per- } mit the gager to stay till such still shall } be wrought off and examined, forfeits } 20 l. } | 7 & 8 W. 3. c. 30. f. 12. | 146 |

*Act, chap.
and sect.* *Page.*

Gager to take account of wash and other materials, and on missing any which he found within 24 hours before, to charge so much low wines as such wash would reasonably make. } 7&8W.3. 149
c.30.f.14.

Upon decrease of any wash made of melasses, $\frac{1}{4}$ of the wash so decreased is to be charged as low wines, and $\frac{2}{3}$ of such low wines as spirits. } 10 and 11 224
W. 3. c.21.f.22.

Upon decrease of any wash made from corn, $\frac{1}{4}$ of such decrease to be charged as low wines, and $\frac{3}{5}$ of such low wines as spirits: and upon decrease of any wash made from cyder or perry, $\frac{1}{5}$ of the decrease to be charged as low wines, and $\frac{1}{2}$ of such low wines as spirits. } 4 Ann. 323
c.12. f.4.

Distillers within the weekly bills to give 24 hours, in other parts 48 hours notice to the officer of the quantity, species, and time of receiving wine, cyder, &c. or any kind of fermented wash; under penalty of 50 l. } 24 Geo. 2. 42
c.40. f.20.

Distillers to give 48 hours notice in writing to the officers before they put cyder or perry into the still: not giving such notice, or disposing thereof any other way than in distillation, they forfeit 5 l. } 3 Geo. 2. 22
c.7. f.12.

Distillers who make low wines from corn, are to draw the same intirely therefrom, without any mixture of melasses, wash, tilts, or other materials whatsoever, on pain of being charged with the duty of 12d. per gallon. } 7&8W.3. 141
c.30. f.7.

They are not to prepare or receive any wash from melasses, or other materials, till all the liquors prepared from corn are distilled, on pain of forfeiting 5 l. for every barrel made from corn found undistilled. } — f. 8. 142

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
|--|----------------------------------|--------------|
| Officer knowingly making a false charge, by returning low wines not made from malted corn, as such, forfeits his office and 10s. per gallon. | 7&8W.3. c. 30. f. 9. | 143 |
| Spirits made from any mixture (of spirits) with wash, or any other liquor, except water, to be charged with the duties on low wines drawn from foreign materials. | 10 and 11 W. 3. c. 4. f. 9 | 204 |
| Distiller selling or removing low wines, after account has been taken thereof by the gager, without drawing them off a second time, forfeits 5s. per gallon. | 1W.&M. c. 24. f. 3. | 96 |
| Distiller not to set his stills at work, or deliver out low wines or spirits, without notice to the officer, but between 5 in the morning and 8 at night from Michaelmas to Lady-day; and between 3 in the morning and 9 at night from Lady-day to Michaelmas; on pain of forfeiting 10 l. | 7&8W.3. c. 30. f. 15. | 150 |
| Charging his still at other times, without 6 hours notice to the officer, 100 l. penalty. | 33 Geo. 2. c. 9. f. 14. | 41 |
| 50 l. penalty for using more than one quarter of wheat to two quarters of other grain for distillation. | — f. 15. | 43 |
| Cyder and perry used in distilling, not chargeable with the 4s. duty. | 3 Geo. 2. c. 7. f. 11. | 21 |
| The duties granted by this act to be drawn back on distillation of cyder or perry. | 6 Geo. 3. c. 14. f. 16. | 27 |

Distillers.

57

*Act, chap.
and sect.* Page.

Persons making or keeping wash, or other materials fit for distillation, and having stills containing separately or together 10 gallons, deemed common distillers for sale. } 33 Geo.2. c.9. f.13. 39

Persons who deal in exciseable liquors, and who distil spirits, are deemed common distillers for sale. } 2 Geo. 3. c.5. f.4. 17

No person making or rectifying spirits for sale, or dealing in spirituous liquors, shall have any still or stills not containing together at least 100 gallons, under penalty of 100 l. and all such stills that contain less than 100 gallons are to be kept in one room under the like penalty. } — f.4. 16

Officer may take samples of low wines or spirits, paying at the rate of 10s. per gallon; and of feints paying 1s. per gallon: obstructing the officer therein, 50 l. penalty. } 24 Geo.2. c.40.f.19. 41

Gagers to leave a copy of their charges within 3 days after the end of every week, and not to charge more than such copy contains, under penalty of 10 l. See *Officers.* } 7&8 W.3. c.30.f.25. 163

Informations against distillers must be laid within 3 months, and notice given to defendant within a week after information laid. } 12 and 13 W. 3. c.11.f.17. 253

The stills and other utensils used by a distiller, are liable to duties in arrear and penalties, which may be levied thereon, as if the offender was the real owner. } 7&8 W.3. c.30.f.13. 148

No common brewer, innkeeper, distiller, or dealer in any kind of spirituous liquors, or other person interested in the said trades, shall be capable of acting as a justice of the peace in matters relating to distillers. } 24 Geo.2 c.40.f.22. 45

Exportation.

Low wines and spirits made for exportation are not chargeable with the duties: all drawbacks and former bounties to cease. } 2 Geo. 3. c. 5. f. 5 18

Distillers intending to make spirits for exportation, 4 days before beginning are to make entry of all their stills, vessels, rooms, &c. and during the continuance of such entry, to give 4 hours notice before each time of beginning; and the like notice before any wash is pumped into the still, under penalty of 100 l. } — f. 7. 19

Not proceeding on the day mentioned in entry, or within 4 hours after; or not beginning within 2 hours after the time mentioned in the notice; entry and notice void, and beginning without a fresh one, 100 l. penalty. } — f. 7. 23

No distiller to make spirits for exportation unless his wash-still contains 1600 gallons, and spirit-still 800 gallons; nor unless all the wash and low wines for home-consumption, be distilled into spirits 48 hours before the day mentioned in his entry for exportation. } — f. 8. 24

When all the wash, &c. shall be distilled for exportation, and the spirits locked up, distiller may withdraw his entry, and make a fresh one, and in 6 days begin again for home consumption: acting contrary to the directions of this clause, 200 l. penalty. } — f. 9 25

Wash must not be pumped into the still but in presence of an officer: low wines to be immediately run off from the still into an entered vessel, and kept therein to be gaged.

Exportation.

The spirits to be run off immediately from the still into an entered cask, sufficient to contain the produce from each still, and when the whole quantity is collected therein, to be made up in officer's presence to the strength of one to six under hydrometer proof, and then gaged: such spirits are to be immediately put in casks, and secured (in an entered warehouse, approved by the supervisor) under 3 locks, the key of one to be kept by the distiller, one by the supervisor or surveyor, and the other by the officer.

2 Geo. 3.
c. 5. s. 10. 27

Acting contrary to the directions of this clause; hindering the officer from taking samples; opening the doors and locks in absence of the supervisor and officer; altering the warehouse without supervisor's consent; or removing or concealing wash, low wines, or spirits, 500*l.* penalty.

The maker may, by leave from the commissioners, and giving 24 hours notice to the officer, take spirits out of the warehouse, and send them, with a permit, to another distiller; each giving security in double the value, and double duties, for the due exportation thereof in 3 months: distiller who so receives them, to be under the same restrictions as the maker.

— s. 11. 36

Spirits * distilled for exportation may, by leave from the commissioners, and paying 40*l.* 10*s.* per ton, be taken out for home consumption.

— s. 15. 44

* Only such as are made from corn, malt, or melasses.

6 Geo. 3.
c. 46. s. 1. 6

Not less than a ton to be taken out at a time for home consumption.

— s. 2. 7

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
|---|---------------------------------|--------------|
| <i>Exportation.</i> | | |
| No raw unrectified spirits to be exported. | 2 Geo. 3. c. 5. s. 12. | 37 |
| Distiller to give 4 hours notice to the officer before he takes spirits out of the warehouse, under penalty of 100 l. Such notice to express the time when, quantity, quality, and for what purpose taken out; and if he does not proceed within two hours after the time mentioned therein, notice is void. | — s. 12. | 38 |
| Officer to attend and take account of such spirits taken out. | | |
| Raw spirits taken out to be rectified, must be directly pumped into the still, in officer's presence; the whole quantity from each still to be collected into one cask, made up proof in presence of the officer, and then gaged; and must be immediately put into casks and carried on shipboard, or locked up again in the warehouse. | — s. 13 | 41 |
| If such spirits cannot be put into the warehouse the same day, officer must gage and take samples thereof, and secure the lid of the spirit cask; if he finds any decrease, or the spirits removed, he is to charge the distiller with double the duties. | — s. 14. | 42 |
| As much rectified spirits to be produced as delivered out raw, allowing for feints, waste, and the difference between weighing and gaging. | — s. 17. | 45 |
| A gallon of proof spirits to be reckoned at 7 lb. 13 oz. | — s. 16. | 45 |
| Feints to be run off from the still immediately into one large cask, and then to be gaged and secured in the warehouse, and samples taken thereof. | — s. 17. | 46 |
| Such feints once a month to be made into proof spirits and locked up, or exported, &c. | | |

*Act, chap.
and sect.* | *Page.*

Exportation.

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| Distiller to pay double duty for any fraudulent decrease of wash or spirits. | } 2 Geo. 3. c. 5. f. 18. | 47 |
| Officer to secure the head of the stills, also the pumps, worms, and casks, when not at work. | } — f. 18. | 50 |

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| On delivery of spirits to be sent coastwise with a certificate, security is to be given in double the value of the spirits, and double the duties, for the due landing thereof: bond not to be discharged till a certificate is produced that the identical spirits were landed and since exported to foreign parts: such certificate to be produced in 6 months. | } — f. 19 | 51 |
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| On landing, to be secured in warehouse till exported, under 2 locks, the key of one to be kept by the person to whom the spirits were sent, and the other by the officer. | } — f. 19. | 53 |
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| Master of the ship, or other person concerned in fraudulently landing, or embezzling spirits sent coastwise, subject to the penalties of former acts relating to the exportation of spirits to foreign parts. See p. 62. | } — f. 19. | 54 |
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| Low wines and spirits brought by sea coastwise, without a certificate from the officer that the duty hath been paid, are forfeited and may be seized. | } 3 Geo. 1. c. 4. f. 17. | 384 |
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|---|-----------------------------|----|
| Bounty of 3 l. 12s. per ton upon exportation of spirits drawn from corn in Great Britain, on oath that such spirits were made under the directions of this act, and not mixed with any other materials but what were necessary for the rectifying thereof, and on producing a certificate from the officer of the quantity shipped in his presence. | } 2 Geo. 3. c. 5. f. 20. | 55 |
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Exportation.

When spirits entered for exportation are shipped, the exporter is to give security in double the value of the goods and double duties, that they shall be exported to the place for which they are entered, and not be relanded: (see 33 Geo. 2. c. 9. s. 9. p. 23.) such bond not to be discharged till certificate be produced from abroad that they were duly landed, &c. and till the exporter hath made oath of the disposal thereof: certificate from Ireland to be produced in 6 months; from America in 18 months; and from any part of Europe in 15 months; if exported to Africa, the master of the ship is to make oath of the due landing thereof, within 18 months; if to Asia, in three years: the distiller from whose warehouse the spirits are sent, shall be charged with double the duties till such bond is entered into.

Granting a false certificate; counterfeiting or altering any oath or certificate; or knowingly making use thereof; 500*l.* penalty.

Spirits to be exported in casks, containing not less than 100 gallons, and in vessels of not less burthen than 100 tons.

—May be exported to Africa and Newfoundland in any vessel not being of less burthen than 70 tons.

Spirits entered for exportation, being relanded, or not fairly exported, are forfeited and double the bounty, together with vessels, carriages, horses, &c. and may be seized: the persons concerned therein, above all other penalties, to suffer 6 months imprisonment.

If the package be altered before the ship's arrival at the port for which entered, master forfeits 100*l.*

2 Geo. 3.
c. 5. s. 21.

58

33 Geo. 2.
c. 9. s. 12.

38

— s. 8.

22

6 Geo. 3.
c. 46. s. 3.

9

33 Geo. 2.
c. 9. s. 10.

32

Distillers.

63

Act, chap. and sect. Page.

Exportation.

| | | |
|--|-----------------------------|----|
| Spirits shipped for stores to be stowed openly while the ship is in port, that they may be examined by the officer, under penalty of double the duties. | } 2 Geo. 3. c. 5. s. 21. | 57 |
| Obstructing officer in execution of the powers given by this act, 100 l. penalty. | } — s. 22. | 62 |

| <i>Act, chap. and sect.</i> | <i>Page.</i> |
|---------------------------------|--------------|
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ENACTS.

*Act, chap.
and sect.* *Page.*

Persons able to prove by the oath of a sufficient witness that they tendered their entries or payments at the proper town on a market-day, within the hours *, are not liable to the penalty for not making true weekly or monthly entries or payments.

15 Car. 2.
c. 11. s. 10.

65

* See *Excise-Office*.

Entries of shops, warehouses, utensils, &c. not legal, unless made in the name of the real owner.

The person acting as visible owner in any such shop, &c. shall be deemed the real owner, and as such liable to duties and penalties.

18 Geo. 2.
c. 26. s. 8.

*Tea
Act.*

17

Goods, utensils, &c. found in any such shop, &c. shall be charged with duties and penalties.

Excise-Office.

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
|---|---------------------------------|-------------------------------|
| Head-office to be erected in the city of London, or within 10 miles thereof, unto which all officers in England and Wales shall be subordinate and accountable. | 12 Car. 2. c. 23. f. 32. | 22 |
| Cities of London and Westminster, borough of Southwark and its suburbs, and the parishes within the weekly bills of mortality, to be under the immediate management of the head-office. | — f. 34. | 24 |
| Parish of St. Mary le Bon is added by | 24 Geo. 2. c. 40. f. 27. | <i>Licence Att.</i> 53 |
| Commissioners to appoint a person in every market-town, to be there each market-day in some public place, to receive entries, duties, &c. The place for holding such office to be published the next market-day in open market. | 15 Car. 2. c. 11. f. 10. | 63 |
| The persons neglecting to keep and attend such office, forfeit for every market day, 10 <i>l</i> . | | |
| Office to be kept open from 9 till 12, and from 2 till 5. | — f. 10. | 63 |
| — From 8 in the morning till 2 in the afternoon, and no longer by | 23 Geo. 2. c. 26. f. 12. | 5 |

E X P O R T A T I O N.

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
|---|---------------------------------|--------------|
| Isle of Man to be added to the oath upon all debentures for foreign goods exported. | 12 Geo. 1. c.28.f.24. | 530 |
| Entering foreign goods for exportation to obtain a drawback, and landing them in the Isle of Man, the exporter forfeits the drawback, and treble the value of the goods: the master of the ship is liable to the same penalties, and to suffer 6 months imprisonment. | — f. 23. | 529 |
| No drawback or bounty to be allowed for goods exported from Great Britain or Ireland to the islands of Faro. | 5 Geo. 3. c.43.f.15. | 52 |
| Which islands are to be included in the oath upon all debentures for goods exported. | — f. 17. | 55 |
| Entering goods for exportation to foreign parts, in order to obtain the drawback or bounty, and afterwards landing them at Faro, the penalty is forfeiture of the drawback or bounty: the exporter and master of the ship, and every person concerned, forfeit treble the value of the goods: the ship is also forfeited. | — f. 16. | 53 |
| Persons appointed by the commissioners, may, in absence of the collector, administer the oath that the duties are paid, as required to be taken on exportation of exciseable goods, and may grant certificates thereof. | — f. 21. | 63 |

| <i>Act, chap. and sect.</i> | <i>Page.</i> |
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GLASS.

DUTIES.

s. d.

- 9 4 per hundred wt. upon
the materials for mak-
ing *crown, plate, flint,*
and *white glass.* } 19 Geo.2.
- 2 4 per hundred for *bot-*
tles, and green glass. }

Glass-makers are to make entry at
the next office, of their names, furnaces,
pots, warehouses, and rooms, &c. for
making or keeping glass or materials ;
and not to use any pot without first giv-
ing notice thereof; under penalty of 50*l.* }

Glass-makers within the bills of mor-
tality are monthly, (in all other parts
every 6 weeks), to make entry of all the
materials used in each making within
that time, or forfeit 20*l.* }

Such entries to be made at the next
market-town. }

Duties to be paid off within the bills
of mortality in a month, in all other
parts within 6 weeks after such entry,
on pain of forfeiting double. }

Makers, 12 hours before beginning
to fill the pots, are to give notice in
writing to the officer, of the time they
shall begin to fill, the weight of the
metal, and species of glass intended to
be made, on pain of forfeiting 50*l.* }

Act, chap.
and sect.

Page.

407

408
12410
19410
21410
22408
14

| Act, chap. and sect. | Page. |
|--|---|
| Notice void, if the filling of the pots shall not be begun agreeable to the time mentioned therein. | 19 Geo. 2. c. 12. f. 8. 408 15 |
| Officer to have entrance at all times into the workhouses, &c. of glass- makers, to take account of metals and materials. | — f. 9. 409 15 |
| Obstructing an officer in the execution of the powers given him by this act, 50 l. penalty. | — f. 12. 410 19 |
| Makers to be allowed for materials lost by the breaking of pots. | — f. 11. 409 18 |
| — To keep just scales and weights; and to permit and assist the officer in weighing; under penalty of 50 l. | — f. 10. 409 17 |
| Officer to leave a copy of his charge, (if demanded) or forfeit 40s. | — f. 9. 17 |
| <i>Exportation.</i> | |
| Glasg that has paid the duty may be exported; security to be given that it shall not be relanded in Great Britain: if relanded it is forfeited, and the pe- nalty of the bond. | — f. 16. and 17. 410 22 411 |
| Collector, on oath that the duty has been paid, is to give a certificate there- of, which being produced to the cus- tomer or collector of the port, and oath made before him that the glass exported is the same mentioned therein, he is to give a debenture expressing the weight; upon producing of which, the collector at the port of exportation is to pay the drawback. | — f. 18. 411 24 |

Glasg.

71

Act, chap. and sect. Page.

Glasg (other than the manufacture of Great Britain) imported into Ireland is forfeited, and must be destroyed within 10 days after condemnation. The ship in which such glasg is imported is also forfeited, with her tackle and furniture; and the master, and every other person concerned therein, forfeits 10s. per lb.

19 Geo. 2. c. 12. s. 19.

411
26

Masters of ships carrying glasg to Ireland are to take a duplicate of their contents from the collector or comptroller of the port of lading in Great Britain, and deliver such duplicate on oath, at the port where they unlade in Ireland: if landed without such duplicate being produced, it is forfeited with the penalties of landing foreign glasg there.

— s. 20.

412
28

Glasg exported from Ireland, or shipped with that intent, is forfeited, and must be destroyed within 10 days after condemnation: ship also forfeited; and the persons concerned to pay 10s. per lb.

— s. 21.

412
30

*Fines & Penalties mitigated
& levied*

19 Geo. 2. c. 12. s. 29.

413

As by the 12 Geo. 2. c. 24, sec 46

25

| <i>Act, chap. and sect.</i> | <i>Page.</i> |
|---------------------------------|--------------|
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| DUTIES upon Hides, &c. | | By | By |
|---|----------------------------|---------------------|--------------|
| | | 9 Ann. | 10 Ann. |
| | | l. s. d. | l. s. d. |
| <i>Tanned.</i> | | | |
| Hides, calve skins, kips, hog, or dog skins | 0 0 1 | 0 0 0 $\frac{1}{2}$ | } per lb. |
| Sheep and lamb skins for glovers and bazils | 0 0 0 $\frac{1}{2}$ | 0 0 1 | |
| Goat skins tanned with shomack | 0 0 2 | 0 0 2 | |
| Sheep skins tanned for roans | 0 0 1 | 0 0 1 | |
| All other skins and pieces, ad valorem | 15 0 0 | 15 per Cent. | |
| Seals skins tanned or tawed by 9 Geo. 3. | | 0 0 1 $\frac{1}{2}$ | |
| Pates and tails are not to pay by weight, but 15 per Ct. ad valorem. | | per lb. | |
| <i>Tawed.</i> | | l. s. d. | l. s. d. |
| * Sheep and lamb skins | 0 0 0 $\frac{1}{2}$ | 0 0 0 $\frac{3}{4}$ | } per lb. |
| Calve and kip | 0 0 1 | 0 0 0 $\frac{1}{2}$ | |
| Buck and doe skins | 0 0 3 | 0 0 3 | |
| Slink calves skins, without hair, kid and dog | 0 0 6 | 0 0 6 | } per dozen. |
| Beaver skins | 0 1 0 | 0 1 0 | |
| Goat skins | 0 1 6 | 0 0 6 | |
| Slink calve skins with hair on | 0 1 6 | 0 1 6 | } per hide. |
| Horse hides | 0 1 0 | 0 0 6 | |
| All other hides | 0 2 0 | 0 1 0 | |
| Other skins and pieces, ad valorem | 15 0 0 | 15 per Cent. | |
| <i>Dressed in Oil.</i> | | l. s. d. | l. s. d. |
| Sheep and lamb skins | 0 0 1 | 0 0 2 | } per lb. |
| Hides, deer, goat, and beaver skins | 0 0 4 | 0 0 2 | |
| Calves skins | 0 0 4 | 0 0 4 | |
| All other skins and pieces | 15 per Cent. on the Value. | 0 0 2 | |
| | l. s. d. | l. s. d. | |
| Vellom per dozen | 0 1 0 | 0 2 0 | |
| Parchment per dozen | 0 0 6 | 0 1 0 | |
| * Sheep and lamb skins to pay only 1 d. $\frac{1}{4}$ per lb. though dipped or steeped in Tanner's wooze before tawed. 3 Geo. 1. c. 4. f. 13. p. 118. | | | |

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
|---|---------------------------------|--------------|
| <i>Tanned</i> leather is such as is tanned in wooze made of the bark of trees, or shomack. | 9 Ann. c. 11. f. 3. | 133 18 |
| <i>Tawed</i> leather, such as is dressed in allom and salt, or meal, &c. | | |
| Collar-makers, gloves, bridle-cutters, and others, who dress any skins, &c. and make the same into wares, are ac- counted <i>Tawers</i> . | — f. 28. | 141 56 |
| <i>Oil leather</i> is such as is dressed in oil, or other materials made chiefly thereof. | — f. 3. | 133 19 |
| When the duty is paid for any hide or skin under one denomination, the same not to be charged under another. | ibid. | |
| No butcher shall be a tanner on pain of forfeiting 6s. 8d. per day. | 1 Jac. 1. c. 22. f. 4. | 16 |
| No tanner to be a shoemaker, currier, butcher, or other artificer cutting or using leather, on pain of forfeiting all the hides and skins he shall tan, or the value thereof. | — f. 6. | 27 |
| No currier shall be tanner, butcher, shoemaker, or other artificer cutting or working leather, on pain of forfeit- ing 6s. 8d. for every hide curried. | — f. 25. | 5 24 |
| N. B. <i>This Act of Jac. I. is enforced by</i> 9 Ann. c. 11. f. 10. | | 135 27 |
| Tanners, tawers, curriers, &c. and vellom and parchment-makers, are to give notice in writing of their names, abode, tan-houses, yards, workhouses, mills, pits, &c. to some officer appoint- ed for the next market: using them be- fore they have given such notice they forfeit 50 <i>l</i> . | 9 Ann. c. 11. f. 15. | 137 33 |

Hides.

75

Act, chap. and sect. Page.

Tanners, &c. are not to make use of any place for drying or keeping hides and skins, &c. without first giving notice thereof. } 9 Ann. c. 11. f. 16. / 37

Two days notice to be given to the officer before they take any hides, &c. out of the mill, wooze, &c. : officer to take account thereof: within 2 days after taken out, and before carried from the drying-places, they are to make entry of the number and quality thereof; which entry must be verified upon oath, before a justice of the peace, or the collector or supervisor. } — f. 16. 137 38

Tanners, &c. every 3 months, (if demanded) to make an account with the officer, of all the hides, &c. so taken out, and of their entries thereof, under penalty of 50 l. } — f. 27. 141 54

Endeavouring to defraud the revenue by using private workhouses, pits, &c. or by not giving due notice before taking out of the mill, wooze, &c. by not making due entries; by removing hides, &c. before marked; or by fraudulently concealing; 20 l. penalty: and the hides, &c. found in such private places, or not entered, or unlawfully removed or concealed, are forfeited or the value. } — f. 17. 16 138 42 ✓

Tanners, &c. to give to the officer 2 days notice before they remove hides, &c. : not obliged to go farther than the next market-town to give such notice. } — f. 19. 130 45

As soon as the officer has charged the duty on hides, &c. he is to cause them to be marked; and upon such part as the tanner, &c. shall desire. } — f. 21. 140 48 & — f. 22. 140 49

Officer to damage the hides, &c. as little as possible in marking. } — f. 44. 146 76

Tanners to keep just scales and weights, and permit hides, &c. to be weighed thereat ;—to bring them to the scales, and assist in the weighing thereof ; and not to remove any hides, &c. before marked, and the duty charged, under penalty of 50*l*. The buyer taking away such goods before marked is liable to the same penalty : and all such hides, &c. sold or removed contrary to this act are forfeited and may be seized.

9 Ann.
c. 11. f. 26.
118.

52
141
139

Tanners, &c. not to remove hides, &c. in less than 24 hours after the stamping thereof, unless sooner reweighed by the supervisor, under penalty of 20*l*.

5 Geo. 3
c. 43. f. 8.
124

592
36

Tanners to keep hides, &c. stamped, separate from those which are not ; and those last stamped apart from others before stamped, for the space of 24 hours within the bills of mortality, in all other places 2 days ; unless sooner reweighed ; under penalty of 10*l*.

5 Geo. 1.
c. 2. f. 10.

252

Any additional weight found in reweighing is to be charged.

5 Geo. 3.
c. 43. f. 8.

37

Tanners, &c. to keep just scales and weights for the reweighing hides, &c. and bring the same to the scales and assist the supervisor in reweighing, and in examining the depending stock ; or forfeit 50*l*.

— f. 9.

38

Duty for pates and tails to be charged *ad valorem*, and to be paid before they are removed from the place of drying or keeping the same ; upon receiving which, the collector is to give an acquittance expressing the number thereof, without marking them.

9 Ann.
c. 11. f. 46.

78

Hides.

77

Act, chap. and sect. Page.

Tanners, &c. to pay off the duty with-
in the bills of mortality in 14 days, in
all other parts within 6 weeks after the
goods are marked, or forfeit double; and
after default, not to deliver out any hides,
&c. on pain of forfeiting double value.

9 Ann. 140
c. 11. f. 23. 49
&c. 140
— f. 25. 51

No person obliged to go farther than
the next market-town to make such
payments.

— f. 24. 51

Tanners, &c. refusing entrance to
the officer in the day-time forfeit 10 l.

— f. 17. 41

Officer to leave a copy of his charge
with the tanner, &c.

— f. 20. 139
48

Officer not to take any fee from tan-
ners, &c. for any entries, marks, re-
ceipts, &c. under penalty of 5 l.

— f. 35. 65

Hides, &c. paying duty ad valorem,
the value to be taken upon oath, at so
much as they will yield at the next mar-
ket, without respect to the duty.

— f. 14. 136
33

Persons wilfully or negligently gash-
ing hides or skins, or offering such to
sale, forfeit for every hide 2s. 6d. and
for every skin, 1s.

— f. 11. 135
28

Hides or calves skins shaved, before
thoroughly tanned, to diminish the duty,
are forfeited, or the value.

— f. 12. 136
29

Commissioners to contrive the stamps
for the marking of hides, &c. that the
impression may be durable, and least
liable to be counterfeited.

— f. 44. 76

Forging any stamps, or marks to re-
semble the impression thereof on hides,
&c. to defraud the duty; or selling any
hide, &c. with such impression thereon,
knowing it to be counterfeited, deemed
felony without benefit of clergy.

&c.
5 Geo. 1. 122
c. 2. f. 9

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
|--|---------------------------------|----------------------|
| Informations to be laid within 3 months after offence committed, and to be heard by two neighbouring justices. | 9 Ann. c. 11. f. 36. | 114 66 |
| Justices may mitigate penalties, but not below one fourth, besides costs and charges. | — f. 37. | 114 68 |
| Either party aggrieved may appeal to the quarter sessions, whose judgment shall be final. | — f. 36. | 114 67 |
| No informations to be brought at Westminster in cases cognizable by justices of the peace. | — f. 47. | 79 |
| <i>Importation.</i> | | |
| Imported hides, &c. landed before entry made, duties paid, and warrant for landing signed, are forfeited and may be seized. | — f. 5. | 134 21 |
| Foreign manufactured leather gloves, or mitts, imported, are forfeited, and may be seized by any officer of the customs or excise: and every person concerned in the importation thereof, or who shall sell, or expose such to sale, or conceal them, to prevent the seizure thereof, or being a vender of gloves shall have such found in his custody, forfeits 200 l. and double costs of suit. | 6 Geo. 3. c. 19. | 7 |
| Such goods seized without the bills of mortality, not exceeding 20 l. value, are to be proceeded against before two justices of the peace; after condemnation to be publicly sold by the candle for exportation; one moiety to the king, the other to the seizer. Not to be delivered out of the warehouse, &c. till security be given that they shall be exported, and not relanded in any part of his majesty's dominions: such security to be discharged upon proof of due exportation, &c. | ibid. | 9 |

Importation.

If any question shall arise after the seizure of such goods, where they were manufactured; the proof to lie on the person in whose custody found. } 6 Geo. 3. c. 19. 12

The person in whose custody found, (not importing or concealing the same) is discharged from all penalties and forfeitures, if he discovers upon oath before a justice of the peace the person from whom he bought them, so as he be convicted. } ibid. 13

Pecuniary penalties and forfeitures by this act, to be sued for and recovered in any court of record at Westminster; one moiety to the king, the other to the officer who shall inform. } ibid. 15

Officer neglecting to prosecute for any such pecuniary penalty, the space of one month after condemnation, any other person may sue for, and recover the same. } ibid. 16

Wearers of such kind of goods not liable to any penalty, forfeiture, or proof, that they were manufactured within Great Britain. } ibid. 17

This act not to repeal the powers of 11 Geo. I. relating to seizures of prohibited goods. See *Run Goods*. } ibid. 18

Exportation.

Upon shipping for exportation any hides, calves skins, or manufactures made of leather, duly stamped, and giving security that the same shall not be relanded in any part of Great Britain; the customer or collector of the port is to give the exporter a debenture of the kinds, quantity, and weight of the hides, &c. so exported. } 9 Ann. c. 11. s. 39. 70

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
|---|---------------------------------|--------------|
| <i>Exportation.</i> | | |
| On producing which debenture to the collector of the duties at the port from whence they shall be exported, he is to re-pay two thirds of the duties charged thereon. | 9 Ann. c. 11. f. 40. | 71 |
| 1 d. per lb. to be allowed on exportation of hides, or calves skins dressed or curried. | 10 Ann. c. 26. f. 6. | 107 |
| 1 d. per lb. on exportation of <i>Seal skins</i> , tanned or tawed. | 9 Geo. 3. | 15 |
| 1 d. $\frac{1}{2}$ per lb. on exportation of tanned leather, manufactured into wares. | 12 Ann. c. 9. f. 64. | 113 |
| Two thirds of the duties on sheep and lamb skins tanned, tawed, or dressed in oil, to be allowed on exportation thereof. | — f. 65. | 115 |
| Wares made of hides or skins only curried, are not entitled to a drawback. | 9 Ann. c. 11. f. 43. | 73 |
| Exporter making oath that the hides and calve skins were duly stamped, and expressing the weight of them, and duty charged thereon, is to have a debenture for the drawback of $\frac{2}{3}$ of the duties, without unpacking the bales to shew the stamps. | 10 Ann. c. 26. f. 5. | 105 |
| Drawback to be allowed, though the mark denoting the payment of the duty don't appear on made wares. | 9 Ann. c. 11. f. 41. | 72 |
| Hides, &c. are forfeited, and treble the value, if reloaded after shipped for exportation. | — f. 42. | 73 |

Hides,

81

*Act, chap.
and sect.*

Page.

| <i>Act, chap. and sect.</i> | <i>Page.</i> |
|---------------------------------|--------------|
|---------------------------------|--------------|

Act, chap.
and sect.

Page.

Duty.

1 d. per lb by 9 Ann.

Planters to give notice in writing at the next office, or to the proper officer, every year before the 1st of August, of all the grounds wherein any hops shall be growing, on pain of forfeiting 40s. per acre. } 9 Ann. c. 12. s. 6. 10

Not obliged to go farther than the next market-town, to give such notice. }
 Officer within 5 days after receiving it, to enter it in a book kept at the office for that purpose, on pain of forfeiting 40s. to the party whose notice shall not be so entered. } — s. 7. 12

No out, storehouse, kiln, or other place, for curing or keeping hops, to be made use of without such notice, under penalty of 50 l. } — s. 8. 13

Officer may, at all times, (if by night, in the presence of a constable) enter the out, storehouse, or other place made use of for growing, curing, or keeping hops: if planter shall obstruct him in the execution of the powers given him by this act, he forfeits 20 l. } — s. 15. 18

Any person obstructing, beating, or abusing the officer in the execution of his office, forfeits 5 l. and for want of distress to be committed to the house of correction, there to be whipt, and kept to hard labour for a month. } — s. 18. 23

Planters to clear off the duty within 6 months after the hops shall, or ought to be bagged, or forfeit double. } — s. 14. 18

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
|--|---------------------------------|--------------|
| Hops in 6 weeks after gathering to be brought to the oufts to be cured and bagged, on pain of forfeiting 5s. per lb. | 9 Ann. c. 12. f. 9. | 13 |
| Planter to give notice of the precise day and hour of his bagging, as well as weighing, on pain of forfeiting 50l. Notice in the first week to be given 24 hours, the rest of the time 48 hours before beginning to bag: the same notice for weighing. | 6 Geo. I. c. 21. f. 25. | 53 |
| Officer to attend the bagging and weighing, and cause the true weight of every bag, or pocket of hops, (tare deducted) to be plainly marked in one or more places. | 9 Ann. c. 12. f. 11. | 15 |
| 10 lb. per cent. allowed for tare, upon the weight of every bag or pocket of hops. | — f. 13 | 17 |
| Planters may put their hops in casks, giving the same notice as for bagging. | 6 Geo. I. c. 21. f. 27. | 57 |
| Officer to attend the putting hops in casks, and mark the weight, &c. in the same manner as if bagged. | — f. 28. | 58 |
| No planter to remove any hops till bagged, and the duty ascertained, unless where officer, (who has due notice) shall neglect to attend, under penalty of 50l. | 9 Ann. c. 12. f. 16. | 20 |
| Picker of hops, or other person privately carrying off hops, forfeits 5s. per lb. Officer may seize the hops, apprehend the offender, and bring him before a justice: the offence being proved, if he is not able to pay the penalty, he is to be committed to the house of correction, there to be whipt and kept to hard labour for a month. | — f. 18. | 21 |
| Planter concealing hops, forfeits 20l. and the hops concealed. | — f. 17. | 20 |

Hops.

85

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
|---|---------------------------------|--------------|
| Re-bagging foreign hops in <i>British</i> bags, penalty is 10 <i>l.</i> per C. Using the same bag twice to defraud the duty, 40 <i>l.</i> penalty. | 9 Ann. c. 12. f. 23. | 32 |
| Sophisticating hops, penalty is 5 <i>l.</i> per C. | 7 Geo. 2. c. 19. f. 2. | 8 |
| Planters to keep just scales and weights, and permit the officers to make use thereof, under penalty of 20 <i>l.</i> | 6 Geo. 1. c. 21. f. 26. | 56 |
| Officer to leave a copy of his charge with the planter, (if demanded) or forfeit 5 <i>l.</i> | 9 Ann. c. 12. f. 11. | 16 |
| All hops in the custody of the planter, or any other person in trust for him, liable to duties in arrear and penalties. | — f. 19. | 23 |
| <i>Exportation, &c.</i> | | |
| Masters of vessels carrying hops from Great Britain to Ireland, are to take with them from the port of lading, a duplicate of their contents of hops, which must be delivered upon oath to the officer of the customs at the port where they unlade in Ireland: hops landed in Ireland, without such duplicate being produced, are forfeited, and 10s. per <i>tb.</i> | 1 Geo. 1. c. 12. f. 6 | 47 |
| Hops imported into Ireland from Flanders, or any other parts than Great Britain, are forfeited, with the ship, tackle, and furniture, and deemed a common nuisance. | 9 Ann. c. 12. f. 27. | 37 |
| Foreign hops landed in Great Britain before entry made, duty paid, and warrant for landing signed; or hops of any other than British growth, landed in Ireland; to be burnt within 10 days after condemned: ship also forfeited, and the importer to pay 5s. per <i>tb.</i> | 7 Geo. 2. c. 19. f. 1. | 6 |

| <i>Act, chap. and sect.</i> | <i>Page.</i> |
|---------------------------------|--------------|
|---------------------------------|--------------|

INDEX.

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
|---|---------------------------------|--------------|
| <i>For retailing Beer, Ale, &c.</i> | | |
| Justices licensing alehouses, &c. to take recognizance in the sum of 10 <i>l.</i> with sureties in the like sum for the maintenance of good order: and return such recognizance to the clerk of the peace; or forfeit 3 <i>l.</i> 6 <i>s.</i> 8 <i>d.</i> | 26 Geo.2. c. 31. f. 1. | 4 |
| Persons forfeiting their recognizance, not entitled to sell beer, &c. or spirituous liquors, for 3 years. | — f. 7. | 13 |
| No licences to be granted but on the 1st of September, or within 20 days after. | — f. 4. | 9 |
| This act not to alter the times of granting licences in cities or corporation-towns; nor oblige persons living therein who were not licensed the year before, to produce certificates. | — f. 16. | 22 |
| Licences to be granted to none but such who were licensed the preceding year, or who produce a certificate of their good fame. | — f. 2. | 6 |
| If a house licensed the preceding year become unoccupied after the licensing day; two justices at a petty sessions may grant a licence to a new occupier to sell till the next general licensing day. | 29 Geo.2. c. 12. f. 24. | 5 |
| A person dying, or removing within the year, the executors or assigns of such person, or the occupier of the house, may sell for the remainder of the year without a new licence, or a certificate as required by 26 Geo. 2. | — f. 23. | 4 |
| Licence will not authorize a person to sell in any other place than the house for which such licence was taken out. | 26 Geo.2. c. 31. f. 3. | 7 |
| Persons selling ale in prisons and workhouses, are to take out licences. | 29 Geo.2. c. 12. f. 26. | |

Beer and Ale, &c.

This act not to take away the privilege the universities enjoy, of licensing taverns, &c. } 26Geo. 2.
c. 31. f. 15. 21

Victuallers, &c. are to shew on demand their licences to the *stamp officer*, and permit him to take a copy thereof, under penalty of 40s.

Clerks of the peace, &c. to deliver to such officer on demand, lists of all the persons licensed to sell beer, &c. he paying them a farthing for each person: refusing or neglecting for 3 days to deliver such lists they forfeit 5*l*. } 5 Geo. 3. 5 & 6
c. 46.

Justices suspecting that any victualler, &c. sells without licence, may summon him. and also the excise-officer who surveys him, to produce his stock-book; may examine officer upon oath; and if it shall appear that he is charged as a victualler, &c. and not entitled to the allowance as a common brewer, such person shall be deemed an alehouse-keeper, &c. to all intents, as if the same had been proved by two witnesses. } 26Geo. 2. 14
c. 31. f. 9.

Justice upon information of any person being suspected of selling ale, &c. without licence, is to summon the suspected person, and the evidence; evidence summoned, and refusing to appear, and to be examined on oath, forfeits 10*l*. } — f. 10. 16

Offences against this act to be heard before one or more justices, in a summary way. } 5 Geo. 3. 11
c. 46.

Witnesses being duly summoned, and neglecting to appear, or to give evidence, forfeit 20s.

Beer, Ale, &c.

Persons convicted of selling ale, &c. }
without licence, forfeit for the first of- }
fence 40 s. and costs ; to be paid within }
14 days after conviction, or offender to }
suffer one month imprisonment : for }
the second offence 4 l. and costs ; to be }
paid within a week, or to suffer 2 months }
imprisonment : for the third, and every }
subsequent offence 6 l. and costs ; to be }
paid within 3 days, or offender to suffer }
3 months imprisonment. Costs to be }
settled by the justices.—One moiety }
of these penalties to the king, the other }
to the prosecutor. }

5 Geo. 3.
c. 46. 8

Persons aggrieved by the judgment }
of a justice, may, by giving security for }
the payment of the penalty, &c. appeal }
to the quarter sessions :—their deter- }
mination to be final. }

Ibid. 13

Persons disabled by conviction, to sell }
beer, &c. are also disabled to sell spiri- }
tuous liquors. }

26 Geo. 2.
c. 31. s. 11. 17

No justice of the peace being a com- }
mon brewer, distiller, inn-keeper, vic- }
tualler, malster, or other seller or dealer }
in ale, or spirituous liquors, or inte- }
rested in any of those trades, to grant }
licences for retailing of ale, &c.—Li- }
cences granted by such are void. }

26 Geo. 2.
c. 13. s. 12. 22

| | <i>Act, chap. and sect.</i> | <i>Page.</i> | |
|---|---------------------------------|--------------------|------|
| <i>For selling Plate.</i> | | | |
| A <i>Duty</i> of 40s. for every licence to sell gold or silver plate *. | 31 Geo. 2. c. 32. f. 2. | 10 | 108. |
| Licence within the limits of the head office to be granted by 2 commissioners; in other places by collectors and supervisors. | — f. 3. | 12 | 118. |
| To be renewed 10 days before the expiration of the year.—If any person shall sell plate without taking out such licence, and renewing it yearly, he forfeits 20 l. | — f. 4 | 15 | 118. |
| * A <i>Duty</i> of 5 l. for a licence to sell any piece of goods, in which there shall be 2 ounces of gold, or 30 ounces of silver. | 32 Geo. 2. c. 24. f. 2. | 117 116 | 119 |
| Selling without such licence, 20 l. penalty. | & 3. | 11 | 119 |
| All persons selling gold or silver plate, or goods manufactured therewith; or employed to sell such goods at any auction, public sale, or by commission, are to take out licences. | 31 Geo. 2. c. 32. f. 6. | 17 | 119 |
| — May sell gold not exceeding 2 penny weights in one piece, or silver not exceeding 5 penny weights, without taking out a licence. | 32 Geo. 2. c. 24. f. 1. | 9 | 119 |
| Pawnbrokers and refiners to take out a 5 l. licence, and renew it yearly under penalty of 20 l. | — f. 4. | 13 | 119 |
| Persons in partnership, and carrying on their trade in one shop, are not obliged to take out more than one licence. | — f. 6. | 18 | |
| Licence will not authorize a person to sell plate in any other shop or place than that which he inhabited at the time of taking out such licence, or in booths or stalls at fairs or markets. | 31 Geo. 2. c. 32. f. 7. | 17 | 119 |
| Traders in gold or silver lace, thread, or fringe, exempted from taking out licences. | — f. 10 | 20 | |

Licences.

Act, chap.
and sect.

91
Page.

Plate.

No drawback to be allowed on the } 31 Geo. 2.
exportation of silver plate. } c. 32. f. 9.

20

486

Prosecutions for offences committed }
against this act, within the limits of the }
head office, to be heard by 3 commis- }
sioners of excise (or of appeals, in case }
of appeal); in all other places by two } 31 Geo. 2.
neighbouring justices, from whose judg- } c. 32. f. 11.
ment either party may appeal to the next }
quarter sessions; which determination }
shall be final.—Information to be made }
upon oath.

21

486

Penalties by this act and that of 31 } 32 Geo. 2.
Geo. 2. may be mitigated, as any other } c. 24. f. 8.
penalties by the laws of Excise may. }

19

499

For retailing spirituous Liquors.

DUTIES.

1 l. by 16 Geo. 2.

1 l. by 24 Geo. 2.

£ 2 for every licence.

Licences within the limits of the head office to be granted by 2 commissioners; in all other places by the collectors and supervisors. } 16 Geo. 2. c. 8. f. 8. 15

— To be taken out 10 days before beginning to retale spirits; and to be renewed every year 10 days before the expiration of the last. } — f. 8. & 9. 15 18

Licence will not authorize a person to sell spirits in any other than the house he inhabited at the time of taking it out. } 17 Geo. 2. c. 17. f. 21. 10

None to retail spirituous liquors, but such as are licensed by justices to sell ale, &c. } 16 Geo. 2. c. 8. f. 11. 21

No licence to be granted to any person for retailing spirituous liquors, without his producing a beer licence stamped. } 29 Geo. 2. c. 12 f. 22. 3

None to have licences for retailing spirituous liquors but those who keep taverns, victualling-houses, inns, coffee-houses, or alehouses. — If granted to others, they are void. } 16 Geo. 2. c. 8. f. 10. 20

If a licence shall have been granted to a person keeping a tavern, &c. and he shall afterwards set up the trade of a distiller, grocer, or chandler, or keep a brandy-shop, the licence shall be void, and the person forfeits 10 l. } 17 Geo. 2. c. 17. f. 18. 6

Spirituous Liquors.

None to be licensed within the limits of the head office, but such as occupy houses of 10 *l.* yearly rent, and pay accordingly to the parish rates: nor in any other place, but to such as pay to church and poor's rates where there are any. — Licence not to be of any avail longer than a person is so qualified. } 24 Geo. 2. c. 40. f. 8 18

In places within the limits of the head office, not rated to church and poor, commissioners may licence persons keeping taverns, &c. who pay 12 *l.* per annum rent. } 26 Geo. 2. c. 13. f. 10. 18

No licence to be granted to retail spirituuous liquors in any gaol, prison, or workhouse. } 24 Geo. 2. c. 40. f. 13. 27

This act not to extend to apothecaries, &c. who use spirits in the preparation of medicines. } 16 Geo. 2. c. 8. f. 12. 21

Persons retailing spirituuous liquors without a licence forfeit 10 *l.* — Not paying the penalty *, may be committed by a justice to the house of correction for 2 months. } — f. 9. 19

Persons selling spirituuous liquors to be drank in their own houses, &c. or sending out in less quantity than 2 gallons, deemed retailers, and are liable to the penalty of 10 *l.* for selling without licence. } 17 Geo. 2. c. 17. f. 19. 8

* Penalties to be recovered and mitigated as by any law of excise. See *Prosecutions*. } — f. 16. 5

Penalty on unlicensed retailers within the limits of the head office, may be recovered before a justice, as well as before the commissioners. — Such penalty not to be mitigated below 5 *l.* } 24 Geo. 2. c. 40. f. 7. 17

— Either by the commissioners, or by justices of the peace, within or without the limits of the head-office. } 26 Geo. 2. c. 13. f. 9. 16

Spirituos Liquors.

If the penalty shall not be paid in a month after conviction, the commissioners are to reward the informer, not exceeding 5*l*. } 24 Geo. 2. c. 40. f. 32. 58

Justices before whom the offender is convicted, may, if they judge it most proper, instead of levying the penalty, commit him to the house of correction, to be kept to hard labour for 2 months, and before discharged therefrom to be whipt. } 17 Geo. 2. c. 17. f. 17. 6

Retailers, without licence, for the first offence are not only subject to the penalties, but all distilled spirituous liquors found in their custody within 6 months after conviction, may be seized and destroyed by warrant of the commissioners, or a justice:—for the second offence they are subject to the former penalties, and to be committed to the house of correction for any time not exceeding 3 months, and may be whipt:—Third offence deemed felony, and the offender may be transported for 7 years. } 24 Geo. 2. c. 40. f. 9. 19

N. B. *The powers given by former acts to the commissioners and justices of the peace, of transporting and whipping persons convicted of retailing spirituous liquors without licence, are taken away by this clause.* } 9 Geo. 3 c. 6. 113

Powers, penalties, &c. of any act since 6 Geo. 2. * relating to the selling spirituous liquors without licence, (except the 100*l*. penalty by 9 Geo. 2.) to be in force. } 24 Geo. 2. c. 40. f. 23. 47

* Of any act since the 8th Geo. 2. } 9 Geo. 3. c. 6. 12

—See *Retailers* under the head Spirituous Liquors.

Persons disabled by conviction to sell beer, &c. are also disabled to sell spirituous liquors. } 26 Geo. 2. c. 31. f. 11. 17

Spirituos Liquors.

Commissioners, or a justice, on oath of any offence committed against this, or any other act for regulating the retailing of distilled spirits, may grant a warrant to a peace or parish-officer, to search the house, &c. and to seize all the distilled spirituous liquors that shall be there found, which, on conviction of the offender, are to be destroyed :— or returned, if not convicted. } 24 Geo. 2. c. 40. s. 10. 21

Distiller, or other person, selling distilled spirituous liquors to be unlawfully retailed, or to unlicensed retailers, forfeits 10 l. and treble the value of the liquors :—Retailer convicting the distiller thereof is indemnified for having sold without a licence, and entitled to a moiety of the penalty. } — s. 11. 23

No debt for spirituous liquors recoverable, unless contracted at one time, to the amount of 20 s.—No less item than 20 s. to be allowed in any account for distilled spirituous liquors. } — s. 12. 25

N. B. Distillers within the bills of mortality were allowed to retail spirituous liquors by taking out a 5 l. licence, by 20 Geo. 2.—But that duty is repealed, and distillers are not permitted to retail spirituous liquors. } — s. 3. 10

The penalties of that act tho', are to be still in force. } — s. 4. 11

Those penalties are, on distillers for retailing in any other places than their shops,—or for selling spirits to be drank in their shops, &c. 10 l.—Persons found tippling therein, forfeit 20 s. and for want of distress to be committed to the house of correction for any time not exceeding 2 months, nor less than 14 days, &c.

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
|--|---------------------------------|--------------|
| <i>Spirituuous Liquors.</i> | | |
| Goaler, governor, &c. convicted of selling or using spirituuous liquors, except in a medicinal way, in any goal, prison, or workhouse, or suffering any to be brought therein, forfeits 100 <i>l</i> .— Being convicted a second time, the penalty is forfeiture of office. | 24 Geo.2. c.40. f.13. | 27 |
| Justice, on information that spirituuous liquors are kept in such places, may enter; or grant a warrant, authorizing a peace-officer to enter, search for, seize, and stave the same. | — f. 14. | 29 |
| Persons attempting to carry spirits into any goal or workhouse, are to be taken before a justice, and being convicted thereof, to pay down immediately a fine, not more than 20 <i>l</i> . nor less than 10 <i>l</i> . or be committed to the house of correction for any time not exceeding 3 months. | — f. 15. | 30 |
| A copy of the last three clauses, (viz. f. 13, 14, 15.) to be hung up in the most public place of every goal, workhouse, &c. under penalty of 40 <i>s</i> .— A justice may enter, and if it is not immediately shewn to him, may convict the goaler, &c. | — f. 16. | 32 |
| No brewer, innkeeper, distiller, or dealer in spirituuous liquors, or other person interested in any of those trades, to act as a justice in any matter relating to spirituuous liquors, or to the granting licences to retailers. | — f. 22. | 45 |

Licences.

97

Act, chap.
and sect. | Page.

*For the other regulations, &c. relating
to the retailers of spirituous liquors, see
Retailers under the head Spirituous Li-
quors.*

| | <i>Act, chap. and sect.</i> | <i>Page.</i> | |
|---|-----------------------------------|--------------|------------|
| D U T I E S. | | | |
| <i>d.</i> | | | |
| 6 by the annual act. | | | |
| 3 by 33 Geo. 2. | | | |
| 9 <i>per bushel.</i> | | | |
| Malster not to set up, alter, or use any cistern, kiln, floor, &c. or any room or place for making or keeping malt, without first giving notice thereof in writing at the next office of excise, on pain of forfeiting 50 <i>l.</i> | 12 Ann. St. 1. c. 2. f. 36. | 43 | 219 |
| Malsters to make entry monthly at the next excise-office, of all the malt made in that time, on pain of forfeiting 10 <i>l.</i> | — f. 4. | 11 | 212 |
| —To clear off the duty in 3* months after entry, or forfeit double; and after default in payment, not to sell or deliver out any malt on pain of forfeiting double the value thereof. | f. 5. & 6. | 12 | 212 |
| * The time of payment to be 4 months after entry. | 1 Geo. 1. c. 2. f. 8. | 83 | 238 |
| Officer may, at all times (if by night in the presence of a peace-officer,) enter malthouses, to gage and take account of malt, &c.—Malster refusing admittance, forfeits 20 <i>l.</i> | 12 Ann. c. 2. f. 4 & f. 34. | 9 41 | 216 218 |
| Concealing or hiding malt from the gager's sight; penalty is 10s. per bushel. 5s. per bushel penalty, for mixing corn of one wetting with that of another, before put on the kiln. | — f. 35. — f. 16. | 42 24 | 219 214 |
| Mixing unmalted grain with malt; penalty is 5s. per bushel. | 1 Geo. 1. c. 2. f. 13. | 85 | 238 |

Act, chap.
and sect.

Page.

Malster fraudulently conveying a steeping of corn from the cistern, and mixing the same with corn charged with the duty in the couch, or conveying the same away, so that no gage thereof can be taken in the couch, forfeits 100 l.

33 Geo. 2.
Annual
Act.

12

5 s. per bushel penalty for corn steeped, or steeping for malt found in the cistern, or couch, so close and compact as it could not be unless forced. By 12 Ann 'twas but 2s. 6d.

Ibid.

9

Malsters in towns to give 24 hours, in other places 48 hours notice before they begin to wet their corn, and to proceed within 3 hours after the time specified therein, or notice void:— Not to begin wetting but between 4 in the morning and 9 in the evening.

3 Geo. 3.
c. 13. f. 1.

8

564

Not giving such notice; not steeping the corn 40 hours; beginning at illegal hours; or adding fresh corn after the officer has taken his account; they forfeit 100 l.

An allowance of 4 bushels in 20 for malt charged in the cistern, uting-fat, &c.

12 Ann.
c. 2. f. 20.

28

215

Malster not entitled to such allowance, unless the grain be kept covered with water 40 hours.

33 Geo. 2.
c. 7. f. 59.

37

508

An allowance of 10 bushels in 20 for malt charged upon the floor.

12 Ann.
c. 2. f. 28.

36

217

The perpetual duty to be paid as the annual, with the like allowances, &c. and under the same penalties, powers of mitigation, &c. &c.

33 Geo. 2.
c. 7. f. 5.

8

502

No other allowances out of the perpetual duty, than are allowed in like cases by the annual act.

— f. 15.

27

506

| | <i>Act, chap. and sect.</i> | <i>Page.</i> | |
|---|--------------------------------------|--------------|-----|
| The perpetual duty not liable to charges of management, while any other duty is payable on malt. | 33 Geo. 2. c. 7. f. 21 | 33 | 50 |
| <i>Compounders.</i> | | | |
| Compounders for the annual duty to pay 5s. per head, per annum.—By paying, or giving security for the payment thereof quarterly, their houses, &c. are not liable to the survey of an officer. | 12 Ann. St. 1. c. 11. — f. 11. | 16 | 213 |
| Compounders for the perpetual duty to pay proportionably. | 33 Geo. 2. c. 7. f. 5. | 9 | 50 |
| If compounders sell, or barter malt, or permit any other person to make in their houses; sell beer, or have more persons in their families than they compound for, without giving notice of them on or before the next quarter-day, they forfeit 5 l. lose the benefit of their composition, are liable to duty, and to the survey of the officers; and for every bushel fraudulently made, sold, bartered, &c. forfeit 20s. | 12 Ann. c. 2. f. 12. | 18 | 213 |
| Compounders to continue their compositions on or before the 24th of June, and pay, or give bond for payment thereof:—making default; to be charged with the duty for all the malt that they, or any person in trust for them, shall be possessed of; which they are to make entry of, or forfeit 50 l. and the malt unentered:—and within 6 days after they are to pay the duty, or forfeit double the value of such malt; and are liable to the survey of the officers, and under the same penalties as makers for sale. | — f. 13. | 19 | 214 |

Act, chap.
and sect.

Page.

Malster obstructing an officer in the execution of his duty forfeits 10 l. } 1 Geo. 1. c. 2. f. 14. 86

10 l. penalty on any other person obstructing him. See *Exportation*, under the head Malt, p. 104. where the penalty is 50 l. } 6 Geo. 1. c. 21. f. 7. 73

Officer to leave a true copy of each gage (if demanded) on pain of forfeiting 40 s. } 12 Ann. c. 2. f. 31. 39

— *Damaged, or lost.*

Malt damaged, or lost by fire, or the casting away of the vessel in which it shall be transporting from one part of this kingdom to another; proof being made thereof, and that the duty hath been paid, upon oath before the commissioners, or the justices at the quarter sessions, they are to settle the allowance for such damage by a certificate under their hands and seals:—if entirely lost, they are to certify the same, and the amount of the duty: which being produced to the collector, he is to repay, or allow the sums mentioned therein.—

See also 12 Ann. p. 34. 214.

Persons sustaining such loss, or damage, are to leave with the collector, notice in writing of their intentions to apply for for such allowance, 6 days before the sessions, &c. and apply for such relief within a month after the loss, or damage, happens. } — f. 36. 280

Malt to be charged by the Winchester bushel, which is 18 $\frac{1}{2}$ inches wide, and 8 deep. } 12 Ann. c. 2. f. 7. 12

All malt, in the custody of any malster, chargeable with duties in arrear and penalties, for malt made within his malthouse. } — f. 10. 16

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
|--|--|---|
| <i>Imported.</i> | | |
| Malt imported from foreign parts is forfeited, and the value. | 12 Ann. c. 2. f. 26. | 217 34 |
| Malt, made in Scotland, and brought by sea into England, to be entered with the officer of the port, and the duty to be paid before landing, unless a certificate be produced of the payment thereof in Scotland * :—if brought by land, to pass through Berwick, or Carlisle, and be entered, &c. in like manner there. —Malt brought from Scotland without being so entered, &c. is forfeited. | — f. 39. 33 Geo. 2. c. 7. f. 14. | 220 46 306 25 |
| * <i>N. B.</i> By the annual act, and 33 Geo. 2. the duty on malt in Scotland is but half the English duty; therefore, on producing a certificate of the payment of that duty, the other half is to be paid, to make it equal to the English. | | |
| <i>Exportation.</i> | | |
| Malt entered for exportation, not chargeable with the annual duty. | 12 Geo. 1. c. 4. f. 48. | 320 17 |
| — Nor the perpetual duty. | 33 Geo. 2. c. 7. f. 18. | 31 |
| No drawback to be allowed in future. | 12 Geo. 1. c. 4. f. 48. | 307 17 320 |
| Malsters before they begin to wet for exportation, must give to the officer notice of the quantity intended to be contained in each steeping. | — f. 49. | 321 20 |
| Grain intended to be made into malt for exportation, to be kept separate from that for home consumption, under penalty of 5s. per bushel. | — f. 49 | 321 20 |
| No malster to begin for exportation above 6 days before all the corn for home-consumption shall be dried off; nor for home-consumption above six days before all the malt for exportation be dried off and locked up; under penalty of 5s. per bushel. | — f. 50. | 321 21 |

Exportation.

Malt, when dried and fit for exportation, to be measured and shipped in presence of an officer: or locked up in a storehouse provided by the maker, under 2 locks; one to be provided, and the key kept by the malster, the other by the officer, at the malster's expence.

12 Geo. I.
c. 4. f. 51.

321

22

Malsters not entering the quantity intended to be made for exportation, before steeping; not providing storehouses with locks and keys; or not causing all the malt within 6 days after dried to be measured and locked up, &c. forfeit 50 l.

— f. 58.

323

31

Malsters are to give the officer notice of the hour they intend to take malt off the kiln, that he may attend the measuring thereof, which must be immediately shipped, or locked up in some storehouse, in his presence, under penalty of 50 l.

3 Geo. 2.
c. 7. f. 17.

34

All malt, locked up in storehouses, to be cleared out in 15 months, under penalty of 50 l.

3 Geo. 3.
c. 1. f. 20.

550

13

Malt of each steeping for exportation, to be kept separate till measured, under pain of 50 l.

3 Geo. 2.
c. 7. f. 16.

32

Officer may gage, &c. malt made for exportation, till dried and locked up.

12 Geo. I.
c. 4. f. 52.

321

23

Officer, on 40 hours notice of the quantity intended to be taken out, and of the port from whence the same is to be exported, is to attend and see the malt measured, and delivered out.

— f. 53.

322

24

—To keep account of all malt so delivered out, and give a certificate directed to the officer of the port to which the malt is intended to be removed, in order to be exported; expressing the quantity, name of the proprietor, and division.—Proprietor neglecting to deliver such certificate to the officer, forfeits 50 l.

— f. 54.

322

26

| | <i>Act, chap and sect.</i> | <i>Page.</i> |
|---|--------------------------------|--------------|
| <i>Exportation.</i> | | |
| Exporters of malt to give 48 hours notice to the officer, before they begin to ship the same, and express in such notice the name of the vessel wherein it is to be exported, under penalty of 5s. per bushel. | 12 Geo. I. c. 4. f. 57. | 323 29 |
| Officer at the port where malt is shipped for exportation, may not only attend the measuring thereof; but may continue on board till the ship is cleared. | — f. 55. | 322 28 |
| When not at work in shipping malt, the hatches of the ship are to be kept locked, with 2 locks; the key of one to be kept by the exporter, the other by the officer. | — f. 56. | 323 28 |
| Obstructing the officer; or breaking open the hatches of any ship when locked down; the penalty is 50 <i>l</i> . | 12 Geo. I. c. 4. f. 58. | 323 32 |
| Opening locks, doors, &c. or removing malt after locked up, without notice to the officer, 100 <i>l</i> . penalty. | 3 Geo. 2. c. 7. f. 18. | 35 |
| Mixing unmalted grain, with malt shipped or shipping for exportation; 5s. per bushel penalty. | 6 Geo. I. c. 21. f. 4. | 260 71 |
| Malsters to be allowed 3 <i>d</i> . for every quarter of malt made and locked up, &c. for exportation. | 12 Geo. I. c. 4. f. 59. | 323 33 |
| By the 1 W. & M. c. 12. when malt or barley is at, or under 24 <i>s</i> . per quarter, there is a bounty of 2 <i>s</i> . 6 <i>d</i> . per quarter to be paid by the officers of the customs upon the exportation thereof. By this act the annual duty is not to be reckoned part of that price. | 12 Ann. c. 2. f. 29. | 218 37 |
| — Nor the perpetual duty by | 33 Geo. 2. c. 7. f. 16. | 29 |
| Where a bounty is payable on the exportation of malt, malster to be allowed for every 20 quarters of grain, 30 quarters after made into malt. | 3 Geo. 2. c. 7. f. 14. | 28 |

Exportation.

The officer with whom the entry shall have been made of the corn intended to be made into malt for exportation, is to give, (on demand) gratis, a certificate, expressing the sum due for such bounty, to enable the exporter to receive the same from the officers of the *Customs*, by whom it is payable, by } 3 Geo. 2.
c. 7. s. 15. 29

Malt reloaded in Great Britain, after shipped for exportation, is forfeited, and treble the value, besides the penalty of the bond, which was given for the due exportation thereof. } — s. 16. 31

Powers, &c. of 12 Car. 2. and other excise-laws, applicable to this duty. } 12 Ann.
c. 2. s. 8. ~~212~~
— 13

Informations to be laid within 5 years after offences are committed. } — s. 19 ~~215~~
27

Persons aggrieved by the judgment of the justices may appeal to the next quarter sessions: — that determination final. } — s. 37. ~~219~~
44

Appellant to give notice to the other party, 6 days before the sessions: — if there be not 6 days between the judgment of the justices, and the next quarter-sessions, then the appeal may be made to the second quarter sessions after judgment. } — s. 38. ~~219~~
45

Malt.

107

*Act, chap.
and sect.*

Page.

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
|--|---------------------------------|--------------|
| No commodities, except of the growth of the Isle of Man to be imported from thence into Great Britain or Ireland.— See 5 Geo. 3. | 12 Geo. 1. c. 28. f. 22. | 328 527 |
| Vessels found within the limits of any port of Great Britain or Ireland*, or discovered to have been therein, having such goods aboard from thence, are forfeited with the goods, whether bulk broken, or not. | — f. 22. | 328 528 |
| * Or within 3 leagues of the shore. | 5 Geo. 3. c. 39. f. 8. | 15 |
| Every person assisting in the landing, &c. such goods, forfeits 100 l. or to suffer 6 months imprisonment. | 12 Geo. 1. c. 28. f. 22. | 328 528 |
| No spirits to be imported into Great Britain, or Ireland, from the Isle of Man. — See <i>Run Goods</i> . | 5 Geo. 3. c. 39. f. 8. | 14 |
| No foreign brandy, rum, &c. to be imported into the Isle of Man, but directly from Great Britain, on pain of forfeiting the goods and vessel wherein imported. | — f. 4. | 10 |
| Spirits shipped in America to be conditioned not to be landed in the Isle of Man, under the like securities, and penalties as prescribed by 12 & 25 Car. 2. | — f. 5. | 10 |
| No foreign spirits shall be exported from the Isle of Man, or carried coastwise, in any vessel of less burthen than 100 tons; nor in casks under 60 gallons; (except for the ship's use, not exceeding 2 gallons to each man :) nor wine, in casks less than 25 gallons, or in ships of less burthen than 100 tons; on pain of forfeiture, together with the ship, &c. | — f. 6. | 11 |

*Act, chap.
and sect.*

Page.

Entering foreign goods for exportation to obtain the drawback, and landing them in the Isle of Man; the exporter forfeits the amount of the drawback, and treble the value of the goods: master of the vessel is subject to the same forfeitures, and also to suffer 6 months imprisonment.

12 Geo. I. 328
c. 28. f. 23. 529

Isle of Man to be added to the oath in all debentures for foreign goods exported.—*See next page*, 7 Geo. 3.

— f. 24. 530

Officers of excise or customs have power to search ships in the Isle of Man, and to seize contraband goods, either on the land or water.

5 Geo. 3. 7
c. 39. f. 1.

Vessels found in any harbour of the Isle of Man, or within 3 leagues of the shore, having prohibited goods on board, are forfeited, together with the goods, &c.

— f. 7. 13

500 l. penalty for insuring the fraudulent conveyance of goods to and from the Isle of Man, or paying any money for that purpose:—one moiety to the king, the other to such officer of the customs, or excise, as shall prosecute.

— f. 15. 28

Insurer discovering the fraud within 6 months, is entitled to keep the insurance-money, and to receive a moiety of the fine:—Party insured first discovering, within the like space, may recover back his insurance-money, and is entitled to a moiety of the fine.

— f. 16. 29

| | <i>Act, chap. and sect.</i> | <i>[Page.]</i> |
|--|---------------------------------|----------------|
| Seizures, on account of this act, may be brought to any port in Great Britain, Ireland, or Isle of Man; and prosecuted in any court of record at Westminster or Dublin, in the exchequer in Scotland, or in any of his majesty's courts holden in the Isle of Man;—after condemnation to be divided, &c. in the same manner as if seized in Great Britain.—Powers of any act relating to the customs or excise, for the relief or indemnity of the officers to be in force. See <i>Seizures</i> . | 5 Geo. 3. c. 39. f. 9. | 16 |
| The same penalties, &c. on officers for any corruption, fraud, or collusion; and on persons offering bribes to officers; or obstructing them; or assisting in running goods; as are provided for the like offences committed in Great Britain:—and such offences may be heard in any county in Great Britain or Ireland, in the same manner as if committed therein. | — f. 14. | 24 |
| Commissioners of the customs are empowered to grant licences to export certain quantities of goods from England to the port of Douglas; viz. not exceeding 50,000 gallons of British distilled spirits; 30,000 gallons of rum from the British plantations; 20,000 pounds wt. of bohea, and 5000 pounds wt. of green tea: 5000 pounds wt. of coffee, and 120,000 pounds wt. of tobacco; in one year: and for the goods so exported, the like drawback to be allowed, and under the same regulations, as if exported from Great Britain to Ireland. | 7 Geo. 3. | 6 |

Guernsey, &c. Islands.

Spirits from *Guernsey, Jersey, Sark, or Alderney*, imported into Great Britain, to pay 8s. per gallon, on entry thereof, and before landing; all other excisable liquors (except beer, ale, and mum) to pay as English. Oath to be made before landing, that such liquors are the growth and manufacture of those islands. If landed without such entry, oath, and payment, they are to be destroyed.

2W.&M.
c. 9.

114

But goods the produce and manufacture of those islands may be imported into Great Britain, with the oaths and certificates required by former laws, paying such duties only as shall be chargeable on the like goods of the growth and manufacture of Great Britain, at the time of such importation, by

3 Geo. I.
c. 4. s. 5.

382

DUTIES.

| | | <i>Act, chap. and sect.</i> | <i>Page.</i> |
|---|--------------|---------------------------------|--------------|
| <i>d.</i> | | | |
| 0 $\frac{1}{2}$ | } imposed by | 12 Car. 2. | |
| 0 $\frac{1}{2}$ | | 12 Car. 2. | |
| 3 0 | | 4 W. & M. | |
| 3 0 | | 5 W. & M. | |
| 3 0 | | 4 Ann. | |
| 1 0 | | 8 Ann. | |
| <hr/> 11 per gallon. <hr/> | | | |
| Persons making or retailing metheglin, are to make true monthly entries, or forfeit 20s. | | 12 Car. 2. c.23.f.16. | 6 |
| Twenty shillings, by — | | c.24.f.30. | 31 |
| Not paying off the duties within a month after entry, they forfeit double. | | c.23.f.17. | 6 |
| None obliged to go farther than the next market-town, to make such entries and payments. See <i>Entries</i> . | | — f. 18. | 7 |
| Makers or retailers refusing the gager entrance, to take account of mead or metheglin, in the day-time; or by night, if in the presence of a constable; forfeit 15 <i>l</i> . | | 7&8 W.3. c.30.f.17. | 153 |
| — Concealing, or conveying away mead or metheglin from the sight of the officer, they forfeit 5 <i>s</i> . per gallon. | | — f. 16. | 152 |

Head and Metheglin.

113

*Act, chap.
and sect.*

Page.

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
|---|---------------------------------|--------------|
| <i>Greenwich Pensioners.</i> | | |
| Bills for the payment of the out-pensioners of Greenwich-hospital to be made payable by the receivers of the land-tax, collectors of the customs or excise, or clerks of the cheque in the docks; who are to examine, upon oath, the person producing the duplicate and certificate, and being duly satisfied of the truth of such certificate, to testify the same on the back of the bill, and pay the sum mentioned therein, taking a receipt on the back thereof. | 3 Geo. 3. c. 16. s. 3. | 9 |
| If the duplicate be not produced within 6 calendar months after date, or if a proper certificate be not produced therewith, the bill is to be returned. | | |
| If the person to whom any such duplicate is tendered shall not have money in his hands sufficient to answer the same, the day of its being tendered, and the cause of non-payment, to be be indorsed on the back thereof, and a future day appointed within 2 months. | — s. 4. | 16 |
| If payment shall have been unnecessarily refused or delayed; or any fee taken on account of paying such bill, the respective commissioners, under whose direction the offender shall be, may fine him in any sum not exceeding 50 l. | — s. 4. | 17 |
| Such bill being produced at the office of the treasurer of the navy, to be immediately repaid to the order of the receiver-general, &c. | — s. 3 | 14 |

Navy Bills.

115

Act, chap. and sect. Page.

Seamen's Wages.

Bills for seamen's wages to be made payable by the receivers of the land-tax, collectors of the customs or excise, or clerks of the cheque in the docks; who are to examine on oath the person producing the duplicate and certificate; and on payment thereof to take a receipt on the back of the bill:—if the duplicate be not produced within 6 months after date, or if a proper certificate be not produced therewith, the bill is to be returned.

31 Geo.2.
c. 10.
f. 13 & 14.

9

If the money is not paid when the duplicate is produced, the cause of refusal and time, to be endorsed on the back thereof, and a future day appointed thereon, within 2 months.

— f. 15.

20

Any sum not exceeding 50 l. is forfeited to the informer for any unnecessary delay, or for taking any fee for the payment of such bills.

— f. 15.

21

Such bills and duplicates being returned to the navy-office, are to be immediately repaid by the treasurer.

— f. 13.

13

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
|--|---------------------------------|--------------|
| No person capable of intermeddling with any employment in the excise till he hath taken the oaths of allegiance and supremacy, before two or more justices in the county where his employment shall be, or before one baron of the exchequer; and the oath appointed by this act for the faithful execution of his office. | 12 Car. 2. c. 23. f. 33. | 23 |
| Justices to certify the taking such oath to the next quarter sessions, that it may be recorded there. | — f. 34. | 24 |
| No person to take upon him any employment in the excise till he hath taken the oaths appointed by 12 Car. 2. and entered a certificate thereof with the auditor of excise, under penalty of 50 <i>l.</i> per month. | 15 Car. 2. c. 11. f. 27. | 79 |
| See also the several acts by which the respective duties are imposed, where officers are required to be sworn to the faithful execution of their office before they make charges. | | |
| No commissioner, or other officer of excise shall take any fee for bonds, or for giving receipts or notes in writing, relating to the excise, on pain of forfeiting 10 <i>s.</i> | 15 Car. 2. c. 11. f. 23. | 76 |
| No commissioner, or person employed about the excise-duty, shall demand or receive a reward from any other person than the king, on pain of forfeiting his office, and being made incapable of any employment in the excise for the future. | 1 W. & M. c. 24. f. 15. | 109 |
| Brewer, or other person, corrupting an officer to make a false return, forfeits 10 <i>l.</i> —The officer taking the bribe forfeits 10 <i>l.</i> | 15 Car. 2. c. 11. f. 16. | 70 |
| Any person offering to give or secure a bribe, &c. to an officer of the excise, in order to corrupt him, forfeits 500 <i>l.</i> | 11 Geo. 1. c. 30. f. 40. | 514 |

A person offering a bribe to any officer of the customs or excise, to connive at prohibited or customable goods being run on shore, or to do any other act whereby the said revenues might be defrauded, (whether such offer be accepted, or not) forfeits 50*l*.

9 Geo. 2. c. 35. f. 24. 689

No collector, supervisor, officer, or other person whatsoever employed in the excise, shall endeavour to persuade any elector to give, or dissuade him from giving his vote in the choice of members of parliament, on pain of forfeiting 100*l*. and being disabled to hold any office of trust under the king.

5 & 6 W. and M. c. 20. f. 48. 139

The same penalties and disabilities by 9 Ann. c. 11. and 10 Ann. c. 19.

Officers of the customs, excise, or inland duties, dealing in tea, coffee, or exciseable liquors, forfeit 50*l*. and are rendered incapable of employment in any branch of the revenues.

12 Geo. 1. c. 28. f. 7. 523

Gagers, within 3 days after the end of every week, to leave with all brewers, makers or retailers of beer, ale, or other exciseable liquors, a true copy of each respective charge made in that week, containing the quantity and quality of the liquors charged. Not leaving such copy, or charging more than is contained therein, 10*l*. penalty.

7 & 8 W. 3. c. 30. f. 25. 163

Gager leaving such copy shall not be liable to the penalties of former acts for not leaving notes of the last gages at the time of taking them. See *Beer and Ale*, p. 8.

— f. 26. 165

No officer of excise subject to any penalty whatsoever for not leaving a copy of his charge, unless such copy be demanded in writing of him.

12 Geo. 1. c. 28. f. 30. 537

On trials of informations relating to the excise, proof that the officer was reputed such shall be sufficient, without producing his commission.

*Act, chap.
and sect.*

Page.

11 Geo. 1.
c. 30. s. 32.

511

Constables.

A constable, or other ministerial officer of the peace, neglecting or refusing, on request, to go with an officer of excise, and be present at the doing any act where the presence of such constable shall be necessary, forfeits 20 l.—See *Spirituous Liquors*, p. 168.

— s. 31.

507

P A P E R.

D U T I E S.

| By what acts im- posed. | Demy fine. | Demy second | Crown fine. | Crown second | Fool's- cap fine. | Fool's- cap second | Fine Pots. |
|-------------------------------|---------------|----------------|----------------|-----------------|-------------------------|--------------------------|---------------|
| <i>per Ream.</i> | | | | | | | |
| | <i>s. d.</i> | <i>s. d.</i> | <i>s. d.</i> | <i>s. d.</i> | <i>s. d.</i> | <i>s. d.</i> | <i>s. d.</i> |
| 10 Ann. | 1 6 | 1 0 | 1 0 | 0 9 | 1 0 | 0 9 | 1 0 |
| 12 Ann. | 0 9 | 0 6 | 0 6 | 0 4½ | 0 6 | 0 4½ | 0 6 |
| Total. | 2 3 | 1 6 | 1 6 | 1 1½ | 1 6 | 1 1½ | 1 6 |

| | Second Pots. | Brown large cap. | Small ordi- nary brown | Whit- ed brown | Pasteboards, Millboards, and Scaleboards. | All other paper not particular- ly charged. |
|---------|------------------|------------------------|---------------------------------|------------------------|--|--|
| | <i>per Ream.</i> | | | <i>per Bundle.</i> | <i>per Hundred weight.</i> | <i>per Cent. on the value.</i> |
| | <i>s. d.</i> | <i>s. d.</i> | <i>s. d.</i> | <i>s. d.</i> | <i>s. d.</i> | <i>l. s. d.</i> |
| 10 Ann. | 0 6 | 0 6 | 0 4 | 0 6 | 3 0 | 12 0 0 |
| 12 Ann. | 0 3 | 0 3 | 0 2 | 0 3 | 1 6 | 6 0 0 |
| Total. | 0 9 | 0 9 | 0 6 | 0 9 | 4 6 | 18 0 0 |

Paper printed, painted, or } *d.*
 stained for hangings } 1 by 10 Ann.
 } 0 ½ by 12 Ann.

1 ½ per yard square.

*Act, chap.
and sect.* | *Page.*

A ream of paper to consist of 20 quires,
and each quire 24 sheets.

Paper to be charged with the respec-
tive duties granted by this act (if of the
same dimensions and value) although its
denomination be altered. } 10 Ann.
c. 19. f. 40.

Pasteboard made of paper that has paid
the duty, not to be charged. } — f. 65.

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
|--|---------------------------------|--------------|
| Makers, &c. are to give notice in writing at the next office of excise, of their names, abode, and places for making, printing, painting, or staining paper, or for making pasteboard, &c. under penalty of 30 <i>l.</i> | 10 Ann. c. 19. f. 43. | 69 |
| 20 <i>l.</i> penalty for using places for drying paper, or making it fit for use, without such notice. | — f. 44. | 72 |
| Once in 6 weeks they are to make entry, upon oath, of all the kinds and quantities of paper made within that time, on pain of forfeiting 50 <i>l.</i> | — f. 45. | 73 |
| Not obliged to go farther than the next market town to make such entry. | — f. 46. | 74 |
| They are to pay the duty in 6 weeks after such entry, or forfeit double; and after default, not to sell or deliver out paper, &c. on pain of forfeiting double the value thereof. | — f. 47. | 74 |
| 20 <i>l.</i> penalty for concealing paper, &c. or the materials for making thereof. | — f. 53. | 81 |
| Paper, &c. found in any unentered place is forfeited, and may be seized. | — f. 54. | 82 |
| Paper-makers, &c. are to keep their goods that have not been surveyed, separate from those which have, 48 hours, or forfeit 5 <i>l.</i> | — f. 52. | 80 |
| —Not to remove goods of which no account has been taken, without giving two days notice to the proper officer, under penalty of 20 <i>l.</i> | — f. 51. | 79 |
| 20 <i>l.</i> penalty for removing printed, painted, or stained paper, before stamped. | 1 Geo. I. c. 36. f. 18. | 197 |
| The paper being found unstamped in the possession of any stationer or dealer therein, is forfeited, and may be seized. | | |

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
|--|---------------------------------|--------------|
| Officer to take account of, and stamp all paper for printing, painting, or staining, in the custody of the printer, &c. and upon missing any, and not receiving a satisfactory account what is become thereof, to charge the duty. | 1 Geo. 1. c.36.f.17. | 195 |
| Officer may, at all times (if by night in the presence of a constable) enter the houses, mills, &c. used by makers, &c. to take account of paper, &c. | 10 Ann. c.19.f.48. | 75 |
| — May take account of rags and other materials for making paper, &c. | — f. 50. | 78 |
| Any person obstructing an officer in the execution of the powers given him by this act, forfeits 20 l. | — f. 5c. | 78 |
| Officer to leave a copy of his charge, if demanded, under penalty of 40 s. | — f. 48. | 76 |
| Value of such paper as is to pay duty <i>ad valorem</i> , to be taken upon the oath, or affirmation, of the maker, or chief workman, at so much as the same is worth at the next market-town, without respect to the duty. Such oath or affirmation to be administered by the collector or supervisor. | — f. 42. | 68 |
| Paper, &c. and all materials, and utensils for making thereof, or for printing, painting, or staining paper, are chargeable with arrears and penalties. | — f. 55. | 82 |
| A drawback of the duties on paper to be allowed for books printed at Oxford or Cambridge, in the Latin, Greek, Oriental, or northern languages. | — f. 63. | 93 |

Exportation.

Paper, &c. may be exported on security that it shall not be relanded in any part of Great Britain: if relanded, it is forfeited, besides the penalty of the bond.

10 Ann.
c.19.f.57.

86

Exporter making oath of the payment of the duties, the customer at the port is to give him a debenture of the kinds and quantities exported, which must be certified by the searcher.

The collector of the duties for the county or place from whence such paper, &c. shall be exported, upon producing the debenture, so certified, is to repay the duties:—If he has not money in his hands, the commissioners are to cause the same to be repaid.

— f. 59.

88

Paper.

123

*Act, chap.
and sect.*

Page.

PRINTED SILKS and TWEES.

| D U T I E S. | | s. d. | Act, chap. and sect. | Page. |
|---|-------------|---------------------------|-------------------------|-------|
| Silks, printed, painted, or stained, per yard; $\frac{1}{2}$ yard wide, by | } 10 Ann. | 0 6 | | |
| | | 12 Ann. 0 6 | | |
| | | <u>1 0</u> | | |
| Silk handkerchiefs printed, &c. per yard square. | } 10 Ann. | 0 3 | | |
| | | 12 Ann. 0 1 | | |
| | | <u>0 4</u> | | |
| Callicoes, printed, painted, stained, or dyed, per yard, yard wide. | } 10 Ann. | 0 3 | | |
| | | 12 Ann. 0 3 | | |
| | | <u>0 6</u> | | |
| Linens and stuffs, print- ed, painted, stained, or dyed, per yard, yard wide. | } 10 Ann. | 0 1 $\frac{1}{2}$ | | |
| | | 12 Ann. 0 1 $\frac{1}{2}$ | | |
| | | <u>0 3</u> | | |
| Callicoes, linens, and stuffs, dyed throughout of one colour, and stuffs, whereof the greatest part in value shall be woollen, excepted. | } 10 Ann. | | | 100 |
| | | c. 19. f. 69. | | |
| | | 12 Ann. c. 9. f. 6 | | 165 |
| Callicoes, printed, painted, or stained, to pay as yard broad, if within, or not exceeding $\frac{1}{8}$ thereof. | } 10 Ann. | | | 138 |
| | | c. 19. f. 99. | | |
| Printers, painters, or stainers of silks, linens, callicoes, or stuffs, are, before beginning, to give notice, in writing, at the next office, of their names, abode, and rooms or places for work- ing, as well as for drying such goods, or forfeit 30 l. | } 10 Ann. | | | 104 |
| | | c. 19. f. 71. | | |
| | | | | |
| Persons printing, &c. at any other than their usual place of residence, are, before beginning, to make a particular entry of all the goods they intend to print, &c. and pay the duties; on pain of forfeiting the goods printed, &c. without such entry and payment being made, and 50 l. | } 1 Geo. 1. | | | 202 |
| | | c. 36. f. 21. | | |
| | | | | |

Officer may at all times, (if by night in the presence of a peace-officer) enter their houses, workhouses, &c. to take account of silks, &c. } 10 Ann. c.19. s.75. 109

— May take account of silks, &c. not printed; and upon missing any, to charge the duty for them. } — s. 77. 112

Obstructing an officer in the execution of the powers given him by this act, 20*l.* penalty. } — s. 78. 113

Every printer, &c. must once in 6 weeks make an entry on oath at the next office, of all the kinds and quantities printed, &c. in that time, under penalty of 50*l.*—If the printer, &c. be not the owner of the goods, he must specify the name and place of abode of the true owner in such entry. } — s. 72. 106

— Not obliged to go farther than the next market-town to make such entries. } — s. 73. 108

— To pay off the duties in 6 weeks after entry, or forfeit double; and after default cannot deliver out any goods, on pain of forfeiting double the value thereof. } — s. 74. 108

Silks, &c. that have not been taken an account of by the officer, to be kept separate from those which have, on pain of forfeiting 5*l.* } — s. 81. 115

Removing silks, &c. before the officer has taken an account thereof, and each piece be marked, 20*l.* penalty; and the goods so removed found in the possession of the dealer, are forfeited, and may be seized. } — s. 79. 113

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
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| Commissioners, or justices within their respective jurisdictions, may, (on oath of the cause of suspicion) issue their warrant authorizing an officer, with the assistance of a constable, to search for unmarked silks, &c. in the custody of a dealer, and to seize and bring the same to the next office. | 10 Ann. c. 19. s. 98. | 136 |
| Printed silks, &c. found unmarked, (except on board ships for exportation) are forfeited, and may be seized: 50 <i>l.</i> penalty on the person in whose possession found: goods so seized are not to be delivered out of the custom-house warehouse till marked. | 5 Geo. 1. c. 11. s. 15. | 4 |
| Printers, &c. fraudulently hiding or concealing silks, &c. forfeit the goods so concealed, and 20 <i>l.</i> | 10 Ann. c. 19. s. 82. | 115 |
| Commissioners to contrive the stamps that they may be durable, and least liable to be counterfeited. | — s. 97. | 134 |
| Persons convicted of counterfeiting the stamps, or the impression thereof on printed silks, &c. are to suffer death as in cases of felony, without benefit of clergy. | — s. 97. | 134 |
| Any person selling printed silks, &c. with a counterfeit stamp thereon, knowing it to be such, forfeits 100 <i>l.</i> and shall be adjudged to stand in the pillory 2 hours. | — s. 97. | 135 |
| Officers to do as little damage as possible in marking goods. | — s. 97. | 134 |

*Act, chap.
and sect.* *Page.*

Officer to leave with the printer, &c. }
a copy of his charge (if demanded) or } 10 Ann.
forfeit 40s. } c. 19. s. 75. 110

— Not to take any fee or reward }
from printers, &c. for entries, receipts, } — s. 90. 125
or marks, under penalty of 5*l*.

Utensils and instruments for printing, }
&c. belonging to printers, painters, and } — s. 83. 116
stainers, are chargeable with duties in
arrear, and penalties.

Exportation.

Printed silks, &c. or imported linens, }
having paid the duties, may be export- } — s. 94. 129
ed, on security that they shall not be
relanded.

If relanded, they are forfeited, be- }
sides the penalty of the bond. } — s. 95. 130

Exporter to give notice of packing }
such goods, to the proper officer of the } 12 Ann.
customs, that he may attend and take } c. 9. s. 15. 174
off the stamps.

Exporter making oath before the cus- }
tomer, that the duties have been paid, }
is to have from him a debenture of the }
kinds and quantities exported, which }
being certified by the searcher, and pro- } 10 Ann.
duced to the collector for the county or } c. 19. s. 96. 130
place from whence they were exported,
will entitle him to a drawback of such
duties.

| <i>Act, chap. and sect.</i> | <i>Page.</i> |
|---------------------------------|--------------|
|---------------------------------|--------------|

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
|---|--|--------------|
| <i>Forfeitures and Offences</i> within the limits of the head-office in London, to be heard and determined by the major part * of the commissioners of excise, and in case of appeal by the commissioners of appeals. | 12 Car. 2. c. 23. f. 31. | 17 |
| * <i>By three Commissioners.</i> | 1 Geo. 2. c. 16. f. 4. | 564 |
| —In all other places, by two neighbouring justices. If justices refuse or neglect for 14 days, the sub-commissioners may hear and determine; from whose judgment the party aggrieved may appeal to the next quarter sessions. | 12 Car. 2. c. 23. f. 31. | 18 |
| Justices of the peace, or chief magistrates in the several counties, cities, divisions, and places within England and Wales; to meet monthly, (or oftener if occasion) to hear excise matters. | 15 Car. 2. c. 11. f. 24. | 77 |
| Appeals and complaints to be heard and determined in the county where they shall arise, and not elsewhere. | — f. 22. | 76 |
| Information or indictment for an assault upon officers of the customs or excise, may be tried in any county in England, in the same manner as if the offence had been committed therein. | 9 Geo. 2. c. 35. f. 26. | 692 |
| Offences made felony by any act relating to the customs, or excise, may be tried in any county. | 19 Geo. 2. c. 34. f. 5. | 15 |
| The commissioners, or justices in whose jurisdiction the offender shall be found, may hear offences, &c. in the same manner as if committed within their respective jurisdictions. | 18 Geo. 2. c. 26. f. 13. & 5 Geo. 3. c. 43. f. 11. | 30 47 |
| Informations and proceedings relating to the excise must be entered and enrolled in English. | 6 Geo. 1. c. 21. f. 23. | 417 |
| No information to be filed in the courts at Westminster for the recovery of any penalty inflicted by the laws of excise, but in the name of his majesty's attorney-general, or some officer of the revenue. | 12 Geo. 1. c. 28. f. 28. | 536 |

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
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| Commissioners, or justices, upon any complaint or information, to summon the offender; and upon his appearance, or contempt, to examine the fact; and proof being made thereof, either by voluntary confession, or the oath of a credible witness, to give judgment, and issue their warrant for levying the fine, &c. See <i>Warrants</i> , p. 131. | 12 Car. 2. c. 23. f. 31. | 19 |
| Forfeitures and penalties for offences against this act may be mitigated, but not below double the duty, besides costs, which are to be allowed by the justices. | — f. 32. | 20 |
| All fines, penalties, and forfeitures, imposed by these, or any other acts relating to the excise, or other duties under the management of the commissioners of excise, may be sued for, levied, recovered, or mitigated *, as by any law of excise, or by action of debt, bill, plaint, or information, in any of the courts of record at Westminster. One moiety of every such fine, penalty, or forfeiture, to be to his majesty, the other to the informer. | 18 Geo. 2. c. 26. f. 14. and 24 Geo. 2. c. 40. f. 29. | 21 31 404 455 |
| — And by the following acts. | | |
| 33 Geo. 2. c. 7. f. 35. p. 9. The annual act. And 3 Geo. 3. c. 13. f. 2. p. 11. relating to <i>Malt</i> .—1 Geo. 3. c. 7. f. 9. p. 12. and 2 Geo. 3. c. 14. f. 5. p. 12. relating to <i>Beer and Ale</i> .—33 Geo. 2. c. 9. f. 19. p. 53. and 2 Geo. 3. c. 5. f. 24. p. 64. relating to <i>Distillers</i> .—33 Geo. 2. c. 28. f. 15. p. 32. relating to <i>Spirituous Liquors</i> .—6 Geo. 3. c. 14. f. 19. p. 32. relating to <i>Cyder</i> .—5 Geo. 3. c. 43. f. 24. p. 69. relating to <i>Soap, Hides, Coffee, &c.</i> | | |
| * Penalty for retailing spirituous liquors, without licence, cannot be mitigated below 5 <i>l.</i> | 24 Geo. 2. c. 40. f. 7. | 18 |

Prosecutions.

131

Act, chap. and sect. | *Page.*

The penalties of 9 Ann. and the powers of adjudging and mitigating thereof, to be applied for the recovering, &c. the duty on *Seal Skins*. } 9 Geo. 3. c. 39. | 12

For the manner of recovering and mitigating penalties on account of plate licences, or silver-plate. See *Silver-Plate, and Plate Licences*.

Summons.

Commissioners, or justices, may summon any person, other than the party accused, to give evidence: refusing to appear, or on appearance to give evidence, 10*l.* penalty. } 7&8 W. 3. c. 30. f. 24. | ~~161~~ 64

A summons left at the house, work-house, shop, cellar, &c. or at the usual place of the person's residence, directed to him by his real, or assumed name, deemed a legal one. } 32 Geo. 2. c. 17. f. 1 & 2. | ~~6~~ 495

Warrants.

Commissioners, or justices, to issue their warrants for levying fines, &c. on the goods, &c. of offenders, which are to be sold, if not redeemed within 14 days. } 12 Car. 2. c. 23. f. 31. | 20

Justices to limit in their warrants of distress the time for sale, to be not more than 8, nor less than 4 days. } 27 Geo. 2. c. 20. f. 1. | ~~466~~ 4

For want of sufficient distress, the offender to be imprisoned till satisfaction made. } 12 Car. 2. c. 23. f. 31. | 20

Commissioners, or justices, within whose jurisdiction the offender shall be found, upon producing the return of the warrant that there is not sufficient distress, may commit him to the next county goal. } 18 Geo. 2. c. 26. f. 13. and 5 Geo. 3. c. 45. f. 11. | 30 47

Officer may deduct the reasonable charges of making, keeping, and selling the distress, out of the money arising by sale thereof: the overplus to be returned to the owner. } 27 Geo. 2. c. 20. f. 2. | 5

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
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| Persons taken by capias issued out of any of the courts at Westminster, and being in prison for want of bail on any information relating to the customs, excise, or salt duties; not pleading in one term, judgment to be entered by default, and execution awarded not only against the person but effects. | 12 Geo. 1. c. 28. f. 27. | 531 |
| Tavern, or alehouse-keepers, &c. knowingly harbouring persons against whom process of arrest has issued for offences against the customs or excise, and the sheriff has returned that they are not to be found; or persons who have been in prison for such offences and have escaped; or who having been convicted, shall fly from justice; forfeit 100 l. and are incapable of having a licence for the future. | 9 Geo. 2. c. 35. f. 30. | 700 |
| But not to suffer such penalty, &c. unless notice shall have been given 6 days before in two successive Gazettes, and also by writing fixed to the parish-church door, of the person's having absconded. | — f. 31. | 702 |
| Sheriffs, &c. to whom process shall be directed, on request of any known solicitor for the customs, or excise, in writing, on the back of the process, are to grant special warrants for apprehending offenders, or in default, are liable to the same fines, &c. as for neglecting to execute the like process in the common method. | — f. 32. | 703 |
| Sheriffs, &c. granting such special warrants, are indemnified from escapes till offenders are committed to the proper prison, or tendered to the goaler. | — f. 33. | 706 |
| Judges are not restrained from bail- ing persons committed for felony, and not convicted or attainted thereof. | 9 Geo. 2. c. 35. f. 38. & 19 Geo. 2. c. 34. f. 12. | 715 26 |

Prosecutions.

133

Act, chap. and sect. Page.

Appeals.

Persons may appeal from the judgment of the sub-commissioners to the next quarter sessions. } 12 Car. 2. 18
c. 23. f. 31. 19

— May appeal from the judgment of the justices to the next quarter sessions, in cases relating to the malt duties. See } 12 Ann. 219
Malt. c. 2. f. 37 44

Also in cases relating to

Hides. See *Hides*. } 9 Ann. 144
c. 11. f. 36. 67

Coaches. See *Coaches*. } 20 Geo. 2. 19
c. 10. f. 13.

Silver-Plate. See *Silver-Plate*. } 29 Geo. 2. 28
c. 14. f. 13.

Plate-Licences. See *Plate-Licences*. } 31 Geo. 2. 21
and, c. 32. f. 11.

Candles, soap, and } See *Starch, &c.* 23 Geo. 2. 18
starch, imported. } imported. c. 21. f. 37.

No appeal to be admitted till the appellant shall have deposited the single duty, and given security for the penalty adjudged: if the original judgment should be reversed, the appellant to have double costs; but if affirmed, to pay the like costs to the commissioners. } 15 Car. 2. 32
c. 11. f. 19 71

Appeals within the limits of the chief office to be brought in 2 months; in other places within 4 months after first judgment. } — f. 26. 78

Appeals to the quarter-sessions relating to the duties on malt and hides to be heard on the merits; and defects of form to be rectified, by order of the justices. } 6 Geo. 1. 76
c. 21. f. 10.

Right of appealing confirmed; viz. in the *Excise* duties, from the commissioners of excise to those of appeals; and from the justices to the next quarter-sessions, in cases relating to the duties on *Malt* and *Hides*. } 1 Geo. 2. 235
c. 16. f. 3. 562

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
|---|-------------------------------------|--------------|
| <p><i>General issue</i> may be pleaded by persons sued for any thing done in pursuance of this, or any other act relating to the excise.</p> <p><i>See the several Acts since.</i></p> | <p>5 Geo. 3. c. 43. s. 25.</p> | 71. |
| <p>No commissioner, farmer, common brewer, or inn-keeper, to act as a justice in excise matters.</p> | <p>15 Car 2. c. 11. s. 8.</p> | 61 |
| <p>No common brewer, inn-keeper, distiller, or dealer in spirituous liquors, or person interested in any of those trades, capable of acting as a justice in matters relating to distillers, spirituous liquors, or to the granting licences to the retailers thereof.</p> | <p>24 Geo. 2. c. 40. s. 22.</p> | 45 |

See Seizures.

Prosecutions.

135

*Act, chap.
and sect.*

Page.

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
|--|--------------------------------------|--------------|
| Persons convicted of buying or receiving run goods, knowing them to be such, forfeit 20 <i>l.</i> —For want of distress, to suffer 3 months imprisonment. | 8 Geo. I. c. 18. f. 10. | 437 |
| Persons concealing goods, prohibited, or liable to duty, forfeit the goods and treble the value: value to be taken at the price the best goods of the sort bear in London. | 11 Geo. I. c. 30. f. 16, & 17. | 498 |
| Goods run, or pretended to be so, may be seized by the party to whom offered for sale, or by the officers of the customs or excise:—if only liable to the customs or import duties, they are to be lodged in a warehouse belonging to the customs, or in some excise-office, if the other be too distant: in case such goods are liable to any excise, or inland duties, they are to be lodged in some excise office, or other safe place, under the custody of an officer:—within the bills of mortality the goods are to be brought to such warehouse, &c. in 24 hours, in all other parts within 48 hours after seized. See <i>Seizures</i> , p. 148. | — f. 18. | 500 |
| Persons offering such goods to sale forfeit also treble the value. | — f. 19. | 503 |
| Such goods, may, in like manner, be seized by the officers, or by the seller, from the buyer, who forfeits treble the value:—the buyer and seller are not both to forfeit the treble value, but which ever first prosecutes shall be discharged therefrom. | — f. 20. — f. 21. | 503 504 |
| If a prosecution be not carried on for the forfeiture of the goods within a month, the person in whose custody the goods are lodged, may prosecute for the forfeiture thereof. | | |
| See <i>Seizures</i> , p. 145, where it is directed by whom brandy, and other foreign exciseable liquors may be seized. | | |

Tea, brandy, or other spirits, offered to sale without a permit, or by hawkers with one, may be seized by the person to whom offered, and carried to the next warehouse belonging to the excise or customs; and the person offering the same may be taken before a justice to be committed to prison, and prosecuted.— The person so seizing may prosecute, and is entitled to $\frac{1}{3}$ of the produce: if he desires it the commissioners are to advance 1s. per lb. for tea; or 1s. per gallon for brandy till sale, on certificate from the justice that the offender is committed to prison.

9 Geo. 2. 678
c. 35. s. 20.

Watermen, porters, &c. employed in carrying run goods, knowing them to be such, forfeit treble the value; and for want of distress are to be committed to the house of correction, for any time not exceeding 3 months.

— s. 22. 681

Five or more persons, passing with run goods within 20 miles of the coasts; or carrying offensive arms; being disguised when passing with such goods; or forcibly resisting officers in seizing, shall be deemed runners of foreign goods, and on conviction transported for 7 years.

8 Geo. 1. 432
c. 18. s. 6.

An offender discovering two or more accomplices within 2 months, shall be acquitted, and receive 40 l. for each, if the value of the goods recovered exceeds 50 l.— Any other person discovering an offender within 3 months, shall, on his conviction, receive 40 l. besides any other reward he may be entitled to from the goods which shall be recovered thereby, or from the penalties of running them.

s. 7, & 8. 434

Two, or more, passing within 5 miles from the sea-coasts, or from a navigable river, with any carriage or horses laden with more than 6 lb. of tea, or 5 gallons

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
|--|---------------------------------|--------------|
| of brandy, not having a permit there- with, or any other foreign goods above the value of 30 <i>l.</i> which have not been duly entered, &c. and carrying offen- sive arms; being disguised; or obstruct- ing officers in the execution of their of- fice, shall be deemed runners of foreign goods, and on conviction, transported for seven years. The proof of such goods having been duly entered, &c. to lie on the person in whose possession found. | 9 Geo. 2. c. 35. f. 13. | 664 367 |
| Such goods, together with the pack- ages, arms, furniture of their horses, &c. are forfeited. | — f. 14. | 668 367 |
| 50 <i>l.</i> above any other reward, to per- sons maimed. or dangerously wounded, in endeavouring to apprehend such of- fenders; and 50 <i>l.</i> to the executors of persons killed. | — f. 15. | 668 367 |
| Persons discovering offenders within 3 months, are upon conviction to re- ceive 50 <i>l.</i> for each above any other re- ward. | — f. 16. | 671 368 |
| These rewards to be paid by the di- rection of the commissioners of excise, or customs, on producing a certificate from the judge that the offenders are convicted, or that the persons were kill- ed, &c. If any dispute arises relating to the dividing the rewards, the com- missioners are to adjust the shares. | — f. 17. | 672 |
| Information being given on oath be- fore a justice, of any person or persons lurking within 5 miles of the sea, or a navigable river, and that there is reason to suspect they have an intent to assist in running goods, he may grant a warrant for apprehending them, and not giving a good account of themselves, may com- mit them to the house of correction, there to be whipt and kept to hard la- bour for any time not exceeding a month. A reward of 20 <i>s.</i> to the informer for every offender so taken. | — f. 18. | 674 |

Such persons desiring time to make defence, are not to be whipt, but committed to the common goal, till they can make proof that they were not concerned in such clandestine practices, or give security not to be guilty thereof, &c. } 9 Geo. 2. c. 35. f. 19. 677

A justice, on oath, that 3 or more armed persons are assembled to assist in running goods, may grant a warrant to apprehend them, and commit them to the county goal: such persons, on conviction, are to suffer transportation for 7 years. } — f. 10. 655

50 *l.* reward for apprehending such offenders: and 50 *l.* to persons maimed, or dangerously wounded, and to the executors of persons killed, in the endeavouring to apprehend them. } — f. 11. 659

An offender discovering two or more accomplices within 3 months, shall be acquitted of his offence, and have the reward of 50 *l.* for each. } — f. 12. 662

If persons passing with prohibited goods, and armed, shall resist officers in searching and seizing, the officers and persons they shall take to their assistance may oppose force to force, and if they kill or wound any, may plead the general issue; and the justices before whom they are brought are to admit them to bail. } — f. 35. 710

Three or more armed persons assembled to be aiding in the illegal exportation of wool, or goods prohibited to be exported, or in running goods; in relanding goods exported on debenture, or in rescuing the same after seizure; in rescuing any person apprehended for felony by the laws of excise or customs, or in preventing the apprehending such person; or any person being disguised when passing with such goods; or ob- } 19 Geo. 2. c. 34. f. 1. 5

frustrating an officer in seizing thereof ; or dangerously wounding any officer in going on board, or when on board a ship on duty, shall be deemed guilty of felony, and suffer death without benefit of clergy.

The judge, or justice of the peace, before whom an information shall be made, upon oath, of a person's being guilty of any of these offences, must certify it to one of the secretary's of state, who is to lay it before the privy council. The order in council for the person to surrender within 40 days, is to be published in the two successive London Gazettes, and also transmitted to the sheriff, who is within 14 days to have it proclaimed on the market-day in two market-towns, between 10 in the morning, and 2 in the afternoon, and affix a copy in some public place in those towns. If the person does not surrender, or escapes after surrendering, he is attainted of felony without benefit of clergy.

Persons harbouring, aiding, or succouring an offender, knowing him to have been charged with any of these offences, and to have been required to surrender, are to be transported for 7 years.

Offender being taken before the time appointed for his surrender is expired, no farther proceedings to be had upon the order of council, but he is to be brought to trial by due course of law.

Offences made felony by this, or any other act relating to the customs, or excise, may be tried in any county.

500*l.* reward for apprehending an offender who has not surrendered himself within the 40 days.

19 Geo. 2.
c. 34. s. 2.

7

— s. 3.

12

— s. 4.

14

— s. 5.

15

— s. 10.

22

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
|--|---------------------------------|--------------|
| Offender not required to surrender, discovering, or apprehending another who is, shall be acquitted of his own offence, and have his share of the reward. | 19 Geo.'2. c. 34. s. 10. | 23 |
| Persons wounded in endeavouring to apprehend such offenders are to receive 50 <i>l.</i> and the executors of persons killed 100 <i>l.</i> above any other reward they may be entitled to as apprehenders. | — s. 10 | 24 |
| Offender (before required to surrender) discovering two or more accomplices, shall be acquitted of his own offences for which no prosecution shall have been then commenced, and receive 50 <i>l.</i> for each so discovered and convicted. | — s. 11. | 25 |
| If officers, &c. shall be beat or wounded, in the seizing of goods forfeited, or in the apprehending offenders against this act; or if goods shall be rescued after seizure, the hundred must make good the damage, not exceeding 40 <i>l.</i> for such beating or wounding, nor 200 <i>l.</i> for the loss of goods; and must pay 100 <i>l.</i> to the executors of persons killed. | — s. 6. | 15 |
| Notice of the injury received to be given to two inhabitants of some town or village near where the fact was committed, within 4 days; and the person injured to be examined on oath within 8 days, and bound to prosecute if the offender be known. | — s. 7. | 19 |
| The hundred not obliged to make any such satisfaction if the offender shall be convicted within 6 months. | — s. 8. | 21 |
| Actions against the hundred must be commenced within a year. | — s. 9. | 21 |
| If goods coming coastwise shall be unshipped before cocket delivered to the customer, &c. of the port, and warrant made out for the landing them, the | | |

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
|--|---------------------------------|--------------|
| value thereof shall be forfeited : and if foreign goods coming coastwise shall be landed without the presence of an officer of the customs, they are forfeited. See p. 161. | 8 Geo. 1. c. 18. f. 18. | 453 |
| Officers of the customs, or excise, (producing their deputation, if required) may go on board coasting vessels, and search for prohibited goods ; and may stay on board all the time the vessels remain in port. Obstructing them therein, 100 <i>l.</i> penalty. | 9 Geo. 2. c. 35. f. 29. | 698 |
| Goods concealed in ships after masters report at the custom-house, are forfeited, and may be seized by any officer of the customs. Master, if privy to it, forfeits treble the value thereof. | — f. 27. | 693 |
| Any person offering a bribe to an officer of the customs, or excise, to connive at prohibited goods being run on shore, &c. whether the offer be accepted or not, shall forfeit 50 <i>l.</i> | — f. 24. | 689 |
| A vessel from foreign parts found at anchor, or hovering within the limits of any port in this kingdom, or within 2 leagues of the shore, and not proceeding on her voyage, unless in case of necessity, (of which immediate notice is to be given to the chief officer of the customs) having on board 6 <i>lb.</i> of tea *, or spirits in casks under 60 gallons, (except for ship's use, not exceeding two gallons to each man,) such tea and spirits, whether bulk broken or not, are forfeited, and may be seized by any officer of the customs or excise. | — f. 22. | 684 |
| The ship is also forfeited, if under 50 tons burthen. | 3 Geo. 3. c. 22. f. 5. | 7 |
| * 20 <i>lb.</i> of coffee, or any other prohibited goods on board, are forfeited, together with the ship, &c. if under 50 tons burthen. | 5 Geo. 3. c. 43. f. 22. | 64 |

See *Spirituous Liquors*, p. 160, & 161.

*Act, chap.
and sect.*

Page.

Vessels from the Isle of Man with spirits, (except for ship's use, not exceeding 2 gallons for each man) or other prohibited goods, found at anchor in any port of Great Britain, or Ireland, or hovering within 3 leagues of the shore, are forfeited, together with such goods, and may be seized by any officer of the customs or excise.

5 Geo. 3.
c. 39. s. 8.

15

Foreign goods taken in or put out of ships, within 4 leagues of the coasts of this kingdom, without payment of the duties, (unless in case of necessity, of which immediate notice must be given,) are forfeited: the vessel, into which such goods shall be taken, if not above 100 tons burthen, is also forfeited, and the master thereof, and all others assisting, forfeit treble the value.—The master of the vessel, out of which taken, also forfeits treble the value.

9 Geo. 2.
c. 35. s. 23.

687

Penalties and forfeitures by this act, may be sued for in any court of record at Westminster.

— s. 25.

690

Boats made to row with more than 4 oars, found on the water within the counties of Middlesex, Surry, Kent, or Essex, on the river Thames; or within the ports of London, Sandwich, or Ipswich, are forfeited, and may be seized by the officers of the customs*: the owner, or person making use thereof, forfeits 40 l.

8 Geo. 1.
c. 18. s. 3.

429

Barges, &c. belonging to the royal family, or to merchant-ships, or such as are licensed by the admiralty, excepted.

— s. 4.

430

The boats, &c. so seized, may be used by the officers of the customs.

12 Geo. 1.
c. 28. s. 14.

* Officers of excise have the same power of seizing and using them as officers of the customs.

33 Geo. 2.
c. 9. s. 16.

48

See *Seizures*.

| <i>Act, chap. and sect.</i> | <i>Page.</i> |
|---------------------------------|--------------|
|---------------------------------|--------------|

S E I Z U R E S.

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
|---|---------------------------------|--------------|
| Spirits, as well foreign as British, and other foreign exciseable liquors forfeited, may be seized, together with the packages containing the same, by the officers of excise or customs, or other persons authorized by warrant from the treasury, or special commission from the king, but by none else. | 8 Geo. 1. c. 18. s. 24. | 454 |
| Carriages and horses made use of in removing, or conveying away such liquors, may be also seized by the officers of excise. | 9 Geo. 3. c. 6. | 8 |
| Officers of excise may go on board ships, and may search for, and seize exciseable liquors, also coffee, &c. in the same manner as officers of the customs:—and may seize such goods found unshipping, or unshipped before due entry made, and duties paid. | 11 Geo. 1. c. 30. s. 1. | 486 |
| —May seize ships, or boats, &c. forfeited; which may be proceeded against, and after condemnation, destroyed or used, in the same manner as if seized by officers of the customs. See <i>Spiritous Liquors</i> , p. 161. and <i>Run Goods</i> , p. 142, 143. | 33 Geo. 2. c. 9. s. 16. | 48 |
| N. B. By 8 Geo. 1. c. 18. s. 2, 3. p. 427, it is enacted, that the officers of the customs shall cause the hull of every such ship, also the boats, &c. to be burnt; and the tackle to be publicly sold to the best advantage. But by 12 Geo. 1. c. 28. s. 14. the commissioners of the customs may cause them (instead of being burnt) to be used by their officers: the officer who seized the same being first paid his share. | | |

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
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| Obstructing an officer in seizing spirits or foreign exciseable liquors; rescuing, or attempting to rescue such goods after seized, or staying or damaging any cask containing the same, 40 <i>l.</i> penalty. See <i>Spirituous Liquors</i> , p. 169. | 8 Geo. 1. c. 18. f. 25. | 455 |
| Resisting officers in seizing coffee, tea, cocoa-nuts, or chocolate; rescuing, or damaging such goods after seizure; 50 <i>l.</i> penalty. | 10 Geo. 1. c. 10. f. 40. | 81 |
| Persons forcibly obstructing or wounding officers on board ships, to be transported for any time not exceeding 7 years. | 9 Geo. 2. c. 35. f. 28. | 695 |
| Seizures of spirituous liquors (except for unlawful importation, exceeding 63 gallons) to be proceeded upon in a summary way: within the limits of the head office, the commissioners; in other places two neighbouring justices are to summon the person in whose custody the goods were found, and give judgment for the condemnation, and issue their warrant for the sale thereof. | 6 Geo. 1. c. 21. f. 20. | 406 |
| Their judgment not liable to appeal or removal by <i>Certiorari</i> . | | |
| Where any seizure of spirituous liquors shall be made, and no person claim the same within 20 days; if within the limits of the chief office, notice to be fixed on the Royal Exchange when the commissioners will hear the matter; in other places proclamation to be made at the next town, on the first market-day after the expiration of the 20 days, of the time and place the justices will hear it. | — f. 21. | 410 |
| All other seizures to be proceeded upon in the same manner as directed by this act for seizures of spirituous liquors. See <i>Prosecutions</i> , p. 130. | — f. 22. | 416 |

Seizures.

147

Act, chap.
and sect. Page.

Seizures of vessels of 15 tons used in landing run goods, &c. also of carriages and horses used in conveying thereof, may be heard by 2 neighbouring justices in the same manner as seizures of spirituous liquors are directed to be heard by 6 Geo. 1. } 8 Geo. 1. c.18.f.16. 450

Justices of *London* and *Westminster* have the same power to hear such seizures, as the justices of any other county or place have. } — f. 17. 452

A justice may administer an oath to some person skilled in the nature of the goods, vessels, carriages, or horses, mentioned to have been seized in the information, to view the same, and make a return of the quantity; quality, and value thereof; which, after condemnation, are to be publicly sold to the best bidder, at such place and time as the commissioners shall think proper. } 12 Geo. 1. c.28.f.16. 526

Tea and coffee, after condemnation, to be brought to London, and publicly sold there. See *Coffee*, &c. p. 31. } — f. 1. 519

The clause in an act of the last sessions, prohibiting the sale of condemned tea for home consumption, is repealed by } 8 Geo. 3. 19

Foreign exciseable liquors to be publicly sold to the best bidder, at such places as the commissioners shall think proper. } 12 Geo. 1. c. 28. 519

Foreign exciseable liquors seized for not being duly entered, &c. within 30 days (as required by 31 Geo. 2. see *Spiritusus Liquors*, p. 160.) to be publicly sold for payment of the duties, and the overplus to go to the officer who seized the same; but if the produce of such sale shall but barely satisfy the duties, the commissioners are to reward the officer not exceeding 2s. per gallon. } 8 Geo. 3. 15

Officers making seizures of tea, brandy, &c. and not seizing the vessels on board which they find such goods; or making seizures on shore, and not prosecuting the carriages, horses, &c. used in removing thereof, and discovering the persons concerned therein, so that they may be prosecuted, are to receive but a third of the net produce; the other two thirds to go to the crown.

5 Geo. 3.
c. 43. s. 23.

67

No customhouse-officer, or other person, entitled to the reward for seizing, unless notice be given to the next officer, or supervisor of excise, within 48 hours after the seizure, who is to take account of the species and quantity: the goods are not to be removed without a permit, signed by such supervisor, or officer, on pain of being re-seized by any other officer of the customs, or by any officer of excise.

12 Geo. I.
c. 28. s. 6.

522

✓ On trials of seizures, justices, &c. to proceed on the merits, without enquiring into the form of making the seizure.

9 Geo. 2.
c. 35. s. 34.

708

In disputes concerning foreign goods seized, proof of the payment of the duties, and the place from whence they were brought, &c. to lie on the owner.

12 Geo. I.
c. 28. s. 8.

524

In informations on account of seizures of ships, or goods, tho' the verdict be found for the claimer, he is to have no costs, if the judge or court shall certify that there was probable cause of seizure.

And in actions against persons for seizing them, though the verdict be for the plaintiff, if the judge or court shall certify probable cause of seizure, he is to have, besides his ship or goods, but 2d. damages, and no costs; or the defendant is not to be fined more than a shilling.

19 Geo. 2.
c. 34. s. 16.

32

| | Act, chap. and sect. | Page. |
|--|----------------------------|-------|
| Upon entry of any claim, security to be given in 60 <i>l.</i> for the payment of the costs occasioned by such claim. | 3 Geo. 3. c. 22. f. 8. | 11 |
| No writ of delivery for any ship, vessel, or boat, seized by virtue of any act relating to the customs, or excise, unless the officer delay proceeding to trial 3 terms; and then not without good security in double the value that the same shall be returned on condemnation. | — f. 7. | 9 |
| Goods not liable to forfeiture, found on board vessels seized for illegally importing goods into, or exporting them from the Isle of Man, or for having goods on board contrary to this act, are to be lodged in the king's warehouses till properly claimed; the officer not liable to any action for detaining them. | 5 Geo. 3. c. 39. f. 10. | 18 |
| If no claim be made within 20 days, the goods to be advertised, and notice sent to the consignee, if known; if not claimed in 6 months after such notice, they are to be publickly sold, and the duties and charges paid thereout:— if such goods are perishable they may be sold forthwith. | f. 11. & 12 | 20 |

See Run Goods.—And for the several laws whereby goods are liable to seizure, see the names of the respective kinds of goods.

| <i>Act, chap. and sect.</i> | <i>Page.</i> |
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|---------------------------------|--------------|

SYNOPSIS

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
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| An annual duty of 5s. per hundred ounces, <i>Troyweight.</i> } 29 Geo. 2. | | |
| Notice within the limits of the head-office to be given thereat, (in other places at the next excise-office,) within 20 days after beginning to own or keep plate; at which time the duty is to be paid : fresh notice to be given, and duty paid within 30 days after the end of each year, under penalty of 20 <i>l.</i> } | 29 Geo. 2. c. 14. f. 3, & 4. | 16 20 |
| The same penalty for concealing plate to defraud the duty. } | — f. 4. | 21 |
| Persons having an additional quantity of plate within the year, are not obliged to make fresh entry or payment. } | — f. 5. | 22 |
| Successors of persons dying before the end of the year, are not liable to pay for the residue thereof. } | — f. 11. | 25 |
| Persons keeping plate in pledge, without using it, are not chargeable with the duty : but the owners are to make entry, and pay the duty for it. } | f. 7. & 8. | 23 |
| Church plate, and the stock in trade of dealers, &c. exempted from this duty. } | — f. 9. | 24 |
| But dealers are to make entry, and pay the duty for plate used in their families, under penalty of 20 <i>l.</i> } | — f. 10. | 25 |
| A register of the names, &c. of persons paying duty, to be kept at the excise-office by the person receiving the same, who is to give receipts, keeping indented duplicates thereof. } | — f. 12. | 26 |
| Persons making entry, and paying the duty before information laid, (tho' not strictly within the time) are not to be prosecuted. } | — f. 6. | 22 |

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
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| Prosecutions to be heard in any court of record at Westminster : or within the limits of the head-office by the commissioners of excise, and of appeals, in case of appeal : in other places by 2 neighbouring justices, from whose judgment either party may appeal to the next quarter sessions ; their determination to be final. | 29 Geo. 2. c. 14. s. 13. | 28 |
| The information to be made upon oath. | | |
| One moiety of the penalties by this act, to the king, the other to the informer. | — s. 14. | 32 |

D U T I E S.

d.

1 0 per lb. by 10 Ann.

0 $\frac{1}{2}$ per lb. by 12 Ann.1 $\frac{1}{2}$ Total.*Act, chap.
and sect.* Page.

Sope-makers are not to set up, alter, or make use of any boiling-house, work-house, warehouse, &c. for making, or keeping sope, nor use any copper, kettle, fat, &c. without first giving notice thereof in writing at the next office, on pain of forfeiting 50 l. } 10 Ann. c. 19. s. 6. 13

Makers of hard sope to provide covers for their coppers, pans, &c. which are to be approved off by the supervisor: and the supervisor to provide locks and other fastenings to the covers, pipes, &c. at the expence of the makers. } 5 Geo. 3. c. 43. s. 2. 15

Making hard sope before such covers are provided; refusing to pay for the locks and other fastenings; or opening any copper, &c. before duly unlocked, 20 l. penalty.

Makers of hard sope to provide regular frames of 2 inches thickness throughout, and not exceeding 45 inches in length, nor 15 in breadth, which are before used, to be entered at the next office, and marked, under penalty of 20 l. } — s. 4. 20

Sope-makers within the bills of mortality are, every month, in other places every 6 weeks, to make entry upon oath of all the sope made by them in that time, or forfeit 50 l. } 10 Ann. c. 19. s. 9. 16

Not obliged to go farther than the next market-town to make such entry. } — s. 10. 18

| <i>Act, chap. and sect.</i> | <i>Page.</i> |
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| Within the bills of mortality, to clear off the duties in a month, in all other parts within 6 weeks after such entry, or forfeit double; and after default in payment, cannot sell or deliver out any sope on pain of forfeiting double the value thereof. | 10 Ann. c. 19. s. 11. |
| 19 | |
| Officer may, at all times, (if by night in the presence of a constable) enter the workhouses, &c. of makers, to take account of sope. | — s. 12. |
| 20 | |
| —May take account of oil, tallow, ashes, and other materials in the custody of the makers, and on missing any, may charge so much sope as the same would reasonably have made, not exceeding 14 gallons of such ingredients (besides the lees) for a barrel of sope consisting of 256 lb. | — s. 14. |
| 23 | |
| Obstructing an officer in the execution of the powers given him by this act, 20 l. penalty. | — s. 15. |
| 24 | |
| Concealing sope, or materials for making thereof, 20 l. penalty. | — s. 18. |
| 26 | |
| Sope, and materials and utensils for making thereof, found in private workhouses, &c. are forfeited, and the value. | — s. 19. |
| 27 | |
| Maker concealing sope or materials, to defraud the duty, forfeits 500 l. and the sope so concealed. | 1 Geo. 1. c. 36. s. 14. |
| 194 | |
| Officer suspecting sope to be privately making, or concealed, may, (by making oath of the cause of his suspicion before a justice) have a special warrant authorizing him by day (or by night in the presence of a peace-officer) to search the places so suspected, and seize all the sope or materials found concealed: the person found privately making such sope, or in whose possession it shall be found | 5 Geo. 3. c. 43. s. 7. |
| 26 | |

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
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| concealed, unless he shall make it appear that the duty hath been paid, forfeits 100 <i>l</i> . | | |
| Sope-makers within the bills of mortality, to give 12, in other places 24 hours notice before beginning, or forfeit 50 <i>l</i> . | 11 Geo. 1. c. 30. f. 33. | 212 |
| Putting lees into the copper, pan, &c. deemed a beginning. | — f. 34. | 213 |
| Notice void, if within the weekly bills they do not begin in 6 hours, or in all other places within 12 hours after the time therein mentioned. | — f. 35. | 214 |
| Makers of hard sope are not to light a fire under any copper, &c. without giving in London 12 hours, in other places 24 hours notice thereof, under penalty of 20 <i>l</i> . | 5 Geo. 3. c. 43. f. 3. | 19 |
| When sope, or any thing of a soapy quality shall be left in the coppers, pans, &c. as soon as the fire is damped, or drawn, the covers, and also the pipes, &c. are to be locked and sealed down; officer on notice for lighting a fire to attend and unlock the same. | — f. 2. | 16 |
| Maker removing sope before the officer has taken account thereof, without giving in London 24 hours, in other places 2 days notice, forfeits 20 <i>l</i> . | 10 Ann. c. 19. f. 16. | 24 |
| Sope that hath not been surveyed, to be kept separate from that which has, in London 24 hours, in other places 2 days, under penalty of 5 <i>l</i> . | — f. 17. | 25 |
| Makers to keep scales and weights, and assist the officers in weighing, or forfeit 10 <i>l</i> . | — f. 13. | 22 |
| Soft sope, filled in any other casks than barrels, half barrels, firkins, or half firkins, is forfeited, and 5 <i>l</i> . | 12 Ann. c. 9. f. 19. | 182 |

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
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| A barrel to contain 256 lb. half barrel 128 lb. a firkin 64 lb. and a half firkin, 32 lb. <i>averdupoise</i> wt. besides the tare of the cask. | 10 Ann. c. 19. f. 8. | 15 |
| Officers to leave a copy of their charges with sope-makers, (if demanded) or forfeit 40s. | — f. 12. | 21 |
| Sope, materials, and utensils, in the custody of sope-makers, or any other persons in trust for them, are liable to duties in arrear and penalties. | — f. 20. | 27 |
| Duty to be allowed for stale soap, or cuttings put into the copper, in officer's presence, to be refreshed. | — f. 28. | 40 |
| No such allowance, unless notice be given to the officer 12 hours if within the bills of mortality, in other places 24 hours before putting the same into the copper. | 11 Geo. I. c. 30. f. 37. | 218 |
| Officer making an allowance without due notice forfeits 10s. per lb. and the maker taking such allowance also forfeits 10s. per lb. | — f. 38. | 220 |
| No allowance for <i>hard sope</i> returned, but in lieu thereof the maker to be allowed one pound in ten, as a compensation for waste and other losses. | 5 Geo. 3. c. 43. f. 1. | 14 |
| <i>Hard sope</i> after framed, not to be returned into the copper without being charged afresh. | — f. 5. | 23 |
| <i>Sope used in Woollen manufactures.</i> | | |
| One third of the duty imposed by this act to be allowed for sope used in woollen manufactures, upon the affidavit of the master, or chief workman, before the collector or supervisor: if before the supervisor only, he is to sign a certificate to the collector: the collector not having money in his hands sufficient from the sope duties, the commissioners are, on his certificate thereof, to cause it to be paid. | 10 Ann. c. 19. f. 29. | 41 |

The whole duty imposed by this act to be repaid for sope used in woollen manufactures, or in whitening new linen in the piece, on affidavit as for the old duty. } 12 Ann. 176
c. 9. f. 16.

Such affidavits need not be on stamped paper. No fee to be demanded, &c. from the manufacturers for making such allowances (except 4*d.* for writing the affidavit,) on pain of forfeiting treble damages to the party grieved. } 10 Ann. 45
c. 19. f. 30.
12 Ann. 179
c. 9. f. 17.

Persons making false affidavit, forfeit for the first offence, treble the allowances : if they offend again they are to suffer as for perjury. } 10 Ann. 46
c. 19. f. 31.
& 12 Ann. 181
c. 9. f. 18.

Exportation.

Sope that hath paid the duty may be exported, on security that it shall not be relanded in Great Britain. } 10 Ann. 34
c. 19.
f. 22 & 23.

If relanded, it is forfeited, and the penalty of the bond. }

On oath that the duty hath been paid, the customer at the port of exportation is to give the exporter a debenture, expressing the quantity exported ; which being certified by the searcher, and produced to the collector of the sope duties for the county or place from whence the same was exported, he must pay back the duty ; if he has not money in his hands, the commissioners are to cause payment to be made thereof. } — f. 24. 35

| <i>Act, chap. and sect.</i> | <i>Page.</i> |
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|---------------------------------|--------------|

SPICATIOUS TITONOS.

| DUTIES. | | Act, chap. and sect. | Page. |
|---|---|-------------------------|-------|
| Single Brandy, Spi- rits, or Aqua Vita, imported. | Double Brandy, Spirits, or Aqua Vita, im- ported. | | |
| Per Gallon, s. d. | Per Gallon, s. d. | | |
| 12 Car. 2. 0 4 | 0 4 | | |
| 12 Car. 2. 0 4 | 0 4 | | |
| 4 W.&M. 0 6 | 1 0 | | |
| 5 W.&M. 0 6 | 1 0 | | |
| 4 Ann. 2 0 | 4 0 | | |
| 6 Geo. 2. 1 0 | 2 0 | | |
| 33 Geo. 2. 1 0 | 2 0 | | |
| 2 Geo. 3. 0 6 | 1 0 | | |
| 6 Geo. 3. 0 6 | 1 0 | | |
| <u>6 8</u> | <u>12 8</u> | | |

N. B. *Rum and Spirits, the growth or manufacture of the American plantations, are not chargeable with the duty of 6 Geo. 2. Nor Spirits, the produce of the British colonies with the duties laid by 2 Geo. 3. and 6 Geo. 3.*

Rates of excise upon foreign liquors, to be paid by the importer on entry thereof, and before landing. } 12 Car. 2. c. 23. f. 14. 5

No foreign or imported liquors to be landed before entry thereof be made with the proper officer of excise at the port of importation, or before the duties shall be paid, and warrant for landing signed, on pain of forfeiture. } 15 Car. 2. c. 11. f. 17. 72

Rum, or spirits, from the British plantations imported before entry thereof be made at the custom-house, and with the collector of excise, and the duties secured, or without a warrant being first signed by such collector, or without the presence of an excise-officer, shall be forfeited. } 15 & 16 Geo. 2. c. 25. f. 3. 8

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
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| Persons importing, landing, or delivering French brandy out of any vessel or boat before the duty is paid or secured; aiding therein; or concealing it when landed, forfeit the brandy and double the value. | 1 Ann. c. 14. s. 2. | 287 |
| Officers conniving thereat, or compounding with any person concerned in such clandestine importation, forfeit 500 <i>l.</i> and are incapable of any office in the revenue. | Ibid. | 288 |
| Foreign exciseable liquors to be entered within 30 days after the report of ship's lading: duties to be then paid, and liquors landed, on pain of forfeiture, together with the casks and packages, which may be seized by any officer of excise. | 31 Geo. 2. c. 36. s. 5. | 7 |
| N. B. This act not to prevent the landing rum on security for the payment of the duties when sold, as directed by 15 and 16 Geo. 2.—See p. 162. | — s. 6. | 9 |
| In entries of foreign exciseable liquors, the N ^o . of casks, marks, and the kind of liquors contained in each, must be inserted, on pain of forfeiture, together with the packages containing the same, which may be seized by any officer of excise. | — s. 7. | 10 |
| Officers may, before gaging, take samples of spirituuous liquors, <i>gratis</i> , not exceeding half a pint out of each cask; and the proprietors may, in officer's presence, whilst on shipboard, take like samples without paying any duty for them. | 32 Geo. 2. c. 29. s. 1. | 6 |
| Brandy imported in casks under 60 gallons shall be forfeited, or the value thereof. | 4 & 5 W. and M. c. 5. s. 8. | 121 |

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
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| No brandy, or other spirits, imported in casks under 60 gallons, shall be entered for exportation, or exported. | 28 Geo. 2. c. 21. | 12 |
| Geneva, or rum, imported in casks containing less than 60 gallons shall be forfeited. | 5 Geo. 3. c. 43. f. 13. | 50 |
| — Except rum imported directly from the plantations in America for private use, or presents, and not by way of merchandize; which may be admitted to an entry, and to pay the duties. | — f. 14. | 51 |
| Foreign brandy, or other spirits, imported in any ship or vessel of 50 tons burthen*, or under, (except for the use of the seamen, not exceeding 2 gallons for each man) shall be forfeited. The ship and furniture are also forfeited, and may be seized, and after condemnation destroyed, or used by the officers of excise or customs, in the same manner as is directed with respect to those of 40 tons burthen: See <i>Seizures</i> , p. 145. | 3 Geo. 3. c. 22. f. 5. | 7 |
| * If imported in any vessel of 100 tons burthen, or under, the vessel, furniture, and spirits, are forfeited. See <i>Run Goods</i> , p. 142. | 5 Geo. 3. c. 43. f. 12. | 48 |
| Rum, and other spirits, the growth and produce of the <i>British</i> plantations, may be imported in vessels of 70 tons burthen. | 6 Geo. 3. c. 46. f. 3. | 10 |
| No spirits to be imported into Great Britain, or Ireland, from the Isle of Man. See <i>Run Goods</i> , p. 142. | 5 Geo. 3. c. 39. f. 8. | 14 |
| No exciseable liquors; (except beer, ale, cyder, perry, or metheglin) coming by coast-cocket, to be landed without an entry being made thereof with the proper officer of excise, on pain of forfeiting double the value thereof. See <i>Run Goods</i> , p. 143. | 15 Car. 2. c. 11. f. 18. | 73 |

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
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| <i>Rum.</i> | | |
| Exporter of rum, or spirits, from the <i>British</i> plantations, must produce an affidavit of the quality of the goods, the place where made, &c. to the proper officer at the port of lading, who is to grant the master of the vessel a certificate thereof, and transmit an exact copy to the secretary's office for the colony from whence shipped. | 4 Geo. 3. c. 15. s. 20. | 6 |
| On arrival of the vessel at the port of discharge, master to deliver such certificate to the proper officer of the customs, and make oath of the identity of the goods, under penalty of 100 <i>l.</i> — and the goods imported, or found on board not certified for, or not agreeing with such certificate, are to pay foreign duties. | 4 Geo. 3. c. 15. s. 21. | 8 |
| Such goods imported without being included in the certificate (if it shall appear that they are the produce of a <i>British</i> plantation, and that no fraud was intended) may be admitted to entry upon payment of the usual duties. | — s. 22 | 10 |
| Rum, or spirits, from the <i>British</i> plantations, may, on entry thereof, be landed, and put into a warehouse provided at the charge of the proprietor or importer, who is to give security for the payment of the duties as soon as sold, or at the end of 6 months. | 15 and 16 Geo. 2. c. 25. s. 1. | 5 |
| The commissioners of excise may cause rum, &c. lodged in any such warehouse above 6 months * to be publicly sold: the surplus, after the duties and charges paid, to go to the proprietor. | — s. 9. | 18 |
| * Term enlarged to 12 months by | 6 Geo. 3. c. 47. s. 4. | 17 |
| Proprietor and officer to have each a lock to such warehouses. | 15 and 16 Geo. 2. c. 25. s. 7. | 16 |

Rum.

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| Before rum, or spirits are lodged in such warehouses, every cask must be marked with the content, and proprietor's name. Warehouse-keeper and officer to keep account of rum, &c. brought in and delivered out:—such account to be transmitted upon oath to the commissioners every 6 months. | 15 and 16 Geo. 2. c. 25. f. 4. | 10 |
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| On producing from the collector a certificate of the payment of the duties, warehouse-keeper to deliver out such rum, &c. and give therewith a permit signed also by the officer attending the warehouse. | — f. 5. | 13 |
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| No less a quantity than one cask containing 20 gallons, to be taken out at a time, unless such as was for the use of seamen in the voyage. | — f. 6. | 15 |
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| Warehouse-keeper and officer to attend the warehouses at all reasonable times. | — f. 7. | 16 |
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| Warehouse-keeper and officer delivering out rum, &c. unduly, forfeit 100 <i>l.</i> and are disabled from holding any public office. | — f. 4. | 12 |
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Rum for Exportation.

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|---|----------------------------|---|
| Rum or spirits from the <i>British</i> plantations, in lieu of former drawbacks on exportation, to be allowed all the custom duties payable upon the importation thereof. | 33 Geo. 2. c. 28. f. 1. | 6 |
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| Such rum, &c. exported from any warehouse wherein the same has been lodged, in pursuance of 15 and 16 Geo. 2. shall be discharged from the excise duties. | — f. 2. | 7 |
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| Exporter to give security in double the value of the goods and the excise duties, for the due exportation thereof. | — f. 3. | 8 |
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Rum for Exportation.

Certificate that such security hath been given, being produced to the warehouse-keeper and officer, they are to deliver out the rum, &c. with a certificate of the quantity, marks of the casks, proprietor's name, &c. which must be produced to the officer attending the shipping thereof.

33 Geo. 2.
c. 28. f. 4.

10

On oath before 2 justices or 2 commissioners, that such rum or spirits are for merchandize to be spent beyond the seas, and on producing a certificate from the proper officer of the quantity shipped in his presence, &c. the bond given for securing the duties on importation, to be delivered up:—if only part of the rum, &c. mentioned in such bond be shipped, the quantity to be indorsed thereon; and if the remaining part shall be shipped before the expiration of the time for the payment of the duties, the bond shall be then delivered up.

— f. 5.

13

Bond not to delivered up, nor drawback allowed, if exported in casks containing less than 100 gallons, or in ships of less burthen than 100 tons*, or from any other place than the port of importation.

— f. 6.

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* May be exported to Africa, Ireland, and Newfoundland in vessels of 70 tons burthen.

6 Geo. 3.
c. 46. f. 3.

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If any part be concealed, or not shipped within 12 hours after delivered from the warehouse; or if the casks shall be opened, or quality altered, the rum or spirits are forfeited, and may be seized: and the commissioners may sue for the penalty of the bond.

33 Geo. 2.
c. 28. f. 8.

17

Rum for Exportation.

The bond given for the due exportation of rum not to be delivered up till certificates of the landing and disposal thereof, and other proof shall be produced as required by 33 Geo. 2. with respect to *British* made spirits. See *Distillers*, p. 62. } 33 Geo. 2. c. 28. s. 9. 18

Condition of such bonds shall be to produce the certificates within the time limited by that act.

Such rum, &c. relanded, or not fairly exported, shall be forfeited, together with the casks, vessels, carriages, horses, &c. used in the conveyance thereof, which may be seized by any officer of the customs or excise: and the persons concerned in relanding, forfeit double the duties charged on the importation thereof. The master, or other person belonging to any ship or vessel assisting in, or conniving thereat, above all other penalties to suffer 6 months imprisonment. } — s. 10. 20

If the package be altered after shipped, the master forfeits 100*l*. } — s. 10. 23

Rum, &c. altered in quantity or quality after shipped and examined by the officer, shall be forfeited, and no drawback or allowance of the duties be made for the same. The persons concerned therein forfeit 100*l*. } — s. 11. 26

Five days notice to be given to the officer before the shipping thereof, wherein must be expressed the number of casks, and quantity intended to be exported. Officer may mark the casks, and take samples, not exceeding a pint out of each, paying (if demanded) a market-price for the same. Exporting rum, &c. without such notice, or hindering the officer in marking the casks, or in taking samples, 100*l*. penalty. } — s. 11. 24

Rum for Exportation.

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| N. B. That clause in the act of 33 Geo. 2. which required rum, &c. for exportation, to be proof spirits, is repealed, by | } 8 Geo. 3. | 10 |
| Counterfeiting or altering any oath, or certificate, made pursuant to this act, or knowing making use thereof, 500 <i>l.</i> penalty. | | |
| | } 33 Geo. 2. c. 28. s. 12. | 27 |

Dealers.

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| Dealers and distillers before they re- ceive into their custody any spirits, are to make an entry at the next office, of their warehouses, shops, &c. intended to be used for the keeping thereof, or forfeit for every unentered place 20 <i>l.</i> and all the spirits found therein. | } 6 Geo. 1. c. 21. s. 12. | 397 |
| No spirits to be exposed to sale but in entered places, on pain of forfeiture, and 40 <i>s.</i> per gallon. | | |

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| Officer may, at all times (if by night in the presence of a constable) enter the warehouses, shops, &c. of distillers and dealers, to take account of spirituous liquors. Obstructing him therein 50 <i>l.</i> penalty. | } 11 Geo. 1. c. 30. s. 3. | 490 |
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| | } 6 Geo. 1. c. 21. s. 14. | 400 |
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| No spirituous liquors to be brought into any such warehouse, shop, &c. without notice to the officer, and pro- ducing an authentic certificate that the duties have been paid, or that the same were condemned, or were part of the stock of another distiller or dealer, on pain of forfeiture. | } — s. 13. | 398 |
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| Persons having in their custody above 63 gallons of spirits deemed dealers, and are subject to the survey of the excise- officers. | } — s. 18. | 404 |
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263

Dealers.

Dealers in foreign brandy, &c. who receive into their custody any British spirits, are to keep the same in a separate cellar, or forfeit 10s. for every gallon of *British* found in the same cellar where foreign shall be kept. } 8 Geo. 1. c.18. s.11. 439

If officer finds an increase of foreign brandy, &c. such increase is forfeited as run, and may be seized; unless the owner shall make it appear that it was brought in by a permit, or that it was made by a mixture of *British* in presence of the officer. } — s. 12. 441

Officer, at the request of the seller, to give (without fee) to the buyer of spirits a certificate, expressing therein the quantity, and that the same were part of the stock of such seller, &c. } 6 Geo. 1. c.21. s.16 402 26

Spirits, above the quantity of a gallon, found removing without such permit or certificate, shall be forfeited. } — s. 17. 403 26

Foreign brandy, or spirits, though less than a gallon, found in the custody of a *retailer*, without a permit, shall be forfeited. } 8 Geo. 1. c.18. s.13. 443

None to demand a permit from the officer without the direction in writing of the person from whose stock the goods are to be removed, or his known servant, under penalty of 50 l. or 3 months imprisonment. } 11 Geo. 1. c.30. s.10. 497

Persons taking out permits are to send the goods within the time limited, or return the permits, on pain of forfeiting treble the value of the spirits mentioned therein. } — s. 10. 492

If there be not a sufficient decrease, the officer may seize a like quantity. }

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
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| Officer may take samples in dealers shops, warehouses, &c. not exceeding half a pint out of each cask, paying (if demanded) a market-price for the same. | 32 Geo. 2. c. 29. s. 2. | 6 |
| Sellers of brandy, &c. having more than 6 lb . of coffee, tea, chocolate, or cocoa-nuts, deemed dealers in those commodities. | 11 Geo. 1. c. 30. s. 4. | 491 |
| <i>Retailers.</i> | | |
| Retailers of spirituous liquors in less quantities than 2 gallons, are to make entry at the next excise-office, of the rooms intended to be made use of, 10 days before selling, or forfeit 20 l . The spirits therein to be also entered, or forfeited, and 40s. per gallon. | 9 Geo. 2. c. 23. s. 6. | 604 |
| No spirituous liquors to be brought into any of the rooms made use of by such retailers without notice to the officer, and leaving with him an authentic certificate, on pain of forfeiting 20 l . and the liquors. | — s. 7. | 357 607 |
| Retailers privately increasing spirits after the officer has taken account thereof, forfeit 40s. per gallon, and the spirits so increased, which may be seized. | — s. 8. | 609 |
| Persons paying their servants wages, all, or part in spirituous liquors, shall be deemed retailers, and forfeit 20 l . above other penalties: and the servant may recover his whole wages notwithstanding any agreement. | — s. 11. | 613 |
| Persons giving spirituous liquors to servants or apprentices, fetching goods from their shops, shall be deemed retailers. | — s. 16. | 624 |
| Persons selling spirituous liquors to be drank in their own houses, &c. or sending the same out in less quantities than 2 gallons, without first taking a licence, shall be deemed retailers, and as such forfeit 10 l . | 17 Geo. 2. c. 17. s. 19. | 8 |

Retailers.

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| Retailer taking a pledge for spirituous liquors, forfeits 40 <i>s.</i> which may be levied and recovered by warrant of one justice: one moiety to the poor, the other to the informer. | } 24 Geo. 2. c. 40. f. 12. | 25 |
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The owner may recover his pledge.

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| Officer may at all times (if by night in the presence of a constable, oath being first made of a probable cause of suspecting the concealment of spirituous liquors) have entrance into the warehouses, shops, &c. made use of by retailers, and take account of the liquors therein. Retailer obstructing the officer forfeits 50 <i>l.</i> | } 9 Geo. 2. c. 23. f. 9. | 610 |
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| Persons selling spirits about the streets, on the water, or in any other place than their dwelling-houses, forfeit 10 <i>l.</i> which is to be paid on conviction before one justice; and applied, half to the poor, and half to the informer. Offender not paying such fine, to be committed to the house of correction for 2 months. | } — f. 13. | 616 |
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| And before discharged therefrom to be whipt *.—Rewards to be paid by the commissioners. | } 10 Geo. 2. c. 17. f. 9. | 733 |
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| Any person may seize and detain such hawkers while he gives notice to some peace, or parish-officer, who is to take them before a justice. | } 11 Geo. 2. c. 26. f. 5. | 17 |
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| Constable, or other ministerial officer of the peace, refusing or neglecting to assist in the execution of this act, or the acts of 9 and 10 of Geo. 2. forfeits 20 <i>l.</i> | } — f. 6. | 20 |
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| * <i>N. B.</i> The powers of transporting, or whipping, persons convicted of retailing spirituous liquors, without licence, are taken away by | } 9 Geo. 3 c. 6. | 13 |
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| Occupiers of houses wherein spirituous liquors are sold in less quantities than 2 gallons, shall be deemed the retailers. See <i>Licences</i> , p. 93. | } 11 Geo. 2. c. 26. f. 1. | 5 |
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Retailers.

Five, or more persons, riotously assembling to rescue offenders against the act of 9 Geo. 2. * or to assault informers, shall be deemed guilty of felony, and transported for 7 years. } 11 Geo. 2. c. 26. s. 2. 7

* Or against any other act relating to spirituous liquors, or to the licensing the retailers thereof, by } 24 Geo. 2. c. 40. s. 28. 54

See *Licences for retailing Spirituous Liquors.*

Officer upon oath, before 2 commissioners, or a justice, setting forth the grounds of his suspicion that spirits are concealed, to have a special warrant, authorizing him by day, (or by night, in the presence of a peace-officer,) to search the places so suspected, and seize and carry away all the foreign brandy, or spirits, that he shall find so fraudulently concealed. Obstructing an officer therein 100 l. penalty. } 11 Geo. 1. c. 30. s. 2. 487

No common brewer, innkeeper, distiller, or dealer in spirituous liquors, or other person interested in any of those trades, shall be capable of acting as a justice of the peace in any matter relating to spirituous liquors. } 24 Geo. 2. c. 40. s. 22. 45

Spirituous Liquors.

171

*Act, chap.
and sect.* Page.

| <i>d.</i> D U T I E S. | <i>Act, chap. and sect.</i> | <i>Page.</i> |
|--|---------------------------------|--------------|
| 1 by 10 Ann. | | |
| 1 by 12 Ann. | | |
| — 2 per lb. — | | |
| Starchmakers are not to set up, alter, or make use of any workhouses, kilns, utensils, &c. without first giving no- tice thereof at the next office, under penalty of 50 <i>l</i> . | 10 Ann. c. 26. f. 10. | 11 |
| Officers are impowered at all times, (if by night, in the presence of a peace- officer,) to enter the houses, work- houses, &c. of makers, to take account of starch. | — f. 14. | 16 |
| Officers may take account of the ma- terials for making starch, and on missing any, may charge 25 lb. of starch for every bushel so missing. | — f. 17. | 20 |
| Obstructing an officer in the execu- tion of the powers given him by this act, 20 <i>l</i> . penalty. | — f. 18. | 21 |
| Starch which hath not been taken ac- count of by the officer, to be kept se- parate from that which has, 24 hours within the bills of mortality, in other places 2 days, under penalty of 5 <i>l</i> . | — f. 20. | 22 |
| Makers are not to remove starch, of which no account has been taken, with- out giving, within the weekly bills 24 hours, in other places 2 days notice to the officer, on pain of forfeiting 20 <i>l</i> . | — f. 19. | 21 |
| Removing starch before weighed 50 <i>l</i> . penalty. | 4 Geo. 2. c. 14 f. 2 | 7 |

Officers may seize suspected starch, or hair powder, together with the horses and package containing in it, which shall be found in any vessel, cart, or other carriage: within 10 days an information must be exhibited before 3 commissioners, or 2 justices, and if the party in whose possession the same was found, does not prove that the duty has been paid, he forfeits the starch, &c. together with the package, horses, and 5*l.* per Ct. weight.

4 Geo. 2.
c. 14. f. 3. 8

Fraudulently hiding or concealing starch, or materials, 20*l.* penalty.

10 Ann.
c. 26. f. 21. 23

Materials for making starch, found in private workhouses, &c. and all private utensils are forfeited.

— f. 22. 24

Officer having cause to suspect that starch is privately making, or concealed, a commissioner, or justice, may, (on his affidavit thereof) grant a special warrant, authorising him to search the places so suspected, and seize and carry away the starch and materials; which shall be forfeited. 50*l.* penalty on the person found privately making it, or in whose possession any shall be found concealed.

4 Geo. 2.
c. 14. f. 4. 10

Obstructing the officer in searching, 50*l.* penalty.

Starchmakers in London are, every month, in other places every six weeks, to make entry on oath of all the starch made in that time, or forfeit 50*l.*

10 Ann.
c. 26. f. 11. 12

Such entries to be made at the next market-town.

— f. 12. 15

—They are to clear off the duties in London within a month, in other places within 6 weeks after such entry, or forfeit double; and after default in payment cannot sell, or deliver out any starch, on pain of forfeiting double the value thereof.

— f. 13. 15

*Act, chap.
and sect.*

Every box of green starch 57 inches long, 10 broad, and 8 deep, or 4560 solid inches, to be charged as 131 lb. of starch perfectly made. } 1 Geo. 1. c. 2. f. 6. 52

Makers are to use only regular square, or oblong boxes, for boxing starch before it is dried in the stove, under penalty of 10 l. } 4 Geo. 2. c. 14. f. 1. 4

Within the bills of mortality they must give 12 hours, in other places 24 hours notice in writing to the officer, before they box green starch; and within 2 hours after the time therein mentioned, must begin to box the starch then in readiness, and continue till the whole making shall be boxed, or forfeit 20 l. } — f. 1. 5

Makers are to keep just scales and weights, and assist the officer in weighing, or forfeit 10 l. } 10 Ann. c. 26. f. 16. 19

Officer to leave with the starchmaker (if demanded) a copy of his charge, or forfeit 40s. } — f. 14. 17

Starch, materials, and utensils, in the custody of the maker, or any other person in trust for him, are chargeable with duties in arrear and penalties. } — f. 23 24

Exportation.

Starch that hath paid the duty may be exported, upon security that it shall not be reloaded:—if reloaded, it is forfeited, and the penalty of the bond. } f. 25 & 26. 30

Exporter making oath that the duty hath been paid or secured, the customer is to give him a debenture of the kinds and quantities exported, which being certified by the searcher, and produced to the collector, will entitle him to a drawback, or allowance of the duty. } — f. 27. 32

Hair Powder.

Makers of hair powder are to make entry at the next excise-office, of their workhouses, &c. or forfeit 20*l*. } 4 Geo. 2. c. 14. s. 6. 15

Officers may, by day, enter the workhouses, &c. used by any person for making hair powder, also the shops, &c. of any perfumer, or barber, and may take samples of powder, paying a reasonable price for the same:—if it shall appear adulterated, the person in whose custody found, forfeits 20*l*. } — s. 7. 16

Starch, or powder-makers, barbers, &c. not permitting officers upon their request, in the day-time, to go into their workhouses, shops, &c. and take samples of hair powder, forfeit 20*l*. } — s. 9. 18

No perfumer, barber, &c. to mix any thing except sweet scents with starch for making powder, on pain of forfeiting 50*l* and the powder so made. } 10 Ann. c. 26. s. 31. 37

Such mixed powder exposed to sale is forfeited, and 20*l*.

Perfumers, barbers, &c. making, using, or offering to sale any powder mixed with alabaster, &c. or any thing except sweet scents, forfeit 50*l*. and the powder. } 12 Ann. c. 9. s. 20. 48

—Mixing any other materials with starch for making powder, (rice, and sweet scents excepted) they forfeit 20*l*. and the powder so mixed. } 4 Geo. 2. c. 14. s. 5. 14

Starch, or powder-makers, or dealers, having in their custody any alabaster, chalk, &c. for adulterating hair powder, forfeit 10*l*. and all such materials. } — s. 8. 17

*Act, chap.
and sect.**Page.*

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
|--|---------------------------------|--------------|
| <i>Imported.</i> | | |
| Foreign candles, sope, or starch, unshipped before entry made and duties paid, or reloaded after shipping for exportation, shall be forfeited, together with the vessels, carriages, and horses used in the landing or removal thereof, and may be seized by the officers of excise, or customs. The person from whom seized forfeits 5 <i>l.</i> per Cwt. | 23 Geo. 2. c. 21. f. 31. | 10 |
| Persons knowingly harbouring candles, sope, or starch so unlawfully imported, or reloaded, forfeit the same, and 50 <i>l.</i> per Cwt. | — f. 32. | 11 |
| Candles, sope, or starch, to be imported in casks, or other packages, containing at least 224 <i>lb.</i> each, which must be stowed openly in the ship's hold, on pain of forfeiture. The master of the ship also forfeits 50 <i>l.</i> | — f. 27. | 5 |
| When sailors have on board candles, &c. unknown to the master of the ship, and an information shall be brought against the master for the same, he may detain their wages, &c. | 26 Geo. 2. c. 32. f. 8. | 7 |
| Officers of excise may go on board vessels and search for and seize candles, &c. as officers of the customs may do. | 23 Geo. 2. c. 21. f. 28. | 6 |
| Cocket for carrying candles, &c. from one port in Great Britain to another, must express the quantity, quality, and weight, the mark of the package, by whom made, and to what place consigned. Candles, &c. shipped without such cocket, are forfeited, and may be seized by the officers of excise or customs. | — f. 29. | 7 |

Imported.

Officers of excise, or customs, may seize candles, soap, or starch, found in any ship, cart, or other carriage, which they suspect to have been clandestinely made, imported, or reloaded, &c.

23 Geo. 2.
c. 21. s. 30.

9

And if the person in whose possession found does not make it appear that the duty hath been paid, he forfeits the candles, &c. and 5 *l.* per Cwt.

Officer making oath of the ground of his suspicion that candles, &c. are concealed, before 2 commissioners, or a justice, may have a special warrant, authorizing him by day, (or by night in the presence of a peace-officer) to search the places so suspected, and seize and carry away the candles, &c. found fraudulently concealed. Obstructing officers in the execution of this act, 100 *l.* penalty.

— f. 34.

15

Proof of payment of the duty to lie on the owner or claimer.

— f. 35.

17

Candles, soap, or starch, made in Ireland, Isle of Man, or any other place beyond the seas, shall not be entitled to a drawback of the duties paid upon importation thereof, when exported.

— f. 36.

18

Informations for seizures of candles, &c. or for the penalties of this act, (except where no owner,) to be heard within the limits of the head-office, by 3 commissioners, and in case of appeal, by the commissioners of appeals: in other places by 2 justices, from whose judgment either party may appeal to the next quarter sessions.—Penalties may be mitigated, but not below one fourth part and charges. See *Prosecutions*, p. 130.

f. 37 & 38.

18

Act; chap.
and sect.

Page.

Imported.

When seizures are made, and no persons claim the goods within 20 days; if within the limits of the head-office, notice is to be affixed on the Royal Exchange, of the time the commissioners will hear the matter: in other places, notice of the time the justices will hear it, must be given by proclamation at the next town, on the next market after the expiration of the 20 days. The determinations of the commissioners or justices to be final.

23 Geo. 2.
c. 21. s. 33.

12

D U T Y.

12 s. per barrel by 10 Geo. 2.

On *Sweets*, or *Made Wines*, to be paid
by the maker.

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| Sweet-makers setting up, or using any steeping-tub, &c. for making or keeping sweets, without notice, forfeit 50 l. | } 8&9 W. 3. c. 22. | 191 |
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| Makers of sweets are to give notice in writing at the next excise-office, of their names, abode, and rooms for mak- ing and keeping thereof, or forfeit 20 l. | } 10 Geo. 2. c. 17. f. 4. | 725 |
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| Powers and penalties of 12 Car. 2. and other laws relating to the duty on sweets, shall be applied for the recover- ing, &c. the duty granted by this act. | } — f. 4. | 725 |
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| Maker, or retailer, not permitting the officer by day, (or by night in the presence of a constable) upon his re- quest, to enter and take account of sweets, forfeits 15 l. | } 7&8 W. 3. c. 30. f. 17. | 153 |
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| Maker concealing, or conveying away sweets from the sight of the gager, for- feits 40s. per barrel. | } — f. 16. | 152 |
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| No maker to sell, or carry out any sweets without notice to the officer, but between 5 in the morning and 8 at night in the winter, and 3 in the morn- ing and 9 at night in the summer, on pain of forfeiting 40 s. per barrel. | } — f. 18. | 154 |
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| Sweets, for which the duty hath been paid, are not to be removed without a certificate. Makers sending out, or vintners receiving sweets without such certificate forfeit 10s. per gallon, with the sweets and casks which may be seized by any officer of excise. | } 6 Geo. 1. c. 21. f. 22. | 413 |
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| | Act, chap. and sect. | Page. |
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| Retailers of sweets having in their custody above 2 gallons thereof, deemed makers for sale. | 10 and 11 W. 3. c. 21. f. 5. | 207 |
| Occupiers of vineyards making wine from the juice of <i>British</i> grapes only, growing thereon, are not chargeable with the duty. | 10 Geo. 2. c. 17. f. 7. | 728 |
| Sellers of <i>made wines</i> to be licensed by two justices: for which licences 2s. 6d. shall be paid to the justices clerks, who are not to take more, on pain of 5 <i>l.</i> —if the licences shall not be provided by the clerks, they are not to receive any fee for them. | — f. 10 | 734 |
| Licences to be granted to none but such as keep public victualling-houses, inns, coffee-houses, or alehouses. | — f. 11. | 735 |

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
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| No tobacco, or tobacco-stalks, above 24 lb. or snuff above 10 lb. to be carried by land from the place of importation, without a certificate from the chief officer of the customs that the duties are paid, &c. Proprietor on the back of such certificate to describe the package, marks, weight, and the person to whom consigned, &c. which certificate must be delivered to the customhouse-officer, if there be one in the place to which the goods are carried, if not, to an excise-officer, who is to compare it with the goods, and enter it in a book, an account whereof must be transmitted from time to time to the officer appointed by the treasury for keeping such accounts. | 24 Geo.2. c. 41. s. 9 & 10. | 7 |
| Such tobacco, &c. found removing by land from the place of importation without a certificate, shall be forfeited with the package, carriage, and horses. | — s. 12 | 15 |
| The carrier, besides the loss of his carriage and cattle, to be committed to the county goal for a month. | | |
| Counterfeiting, or altering, a certificate, 50 <i>l.</i> penalty. | — s. 12. | 15 |
| No tobacco, &c. above those quantities which shall have been carried coastwise from the place of importation, shall be afterwards removed by land without a certificate from the chief officer of the customs at the port to which the same were so carried, on pain of forfeiture, together with the packages, carriages, and horses. The carrier, besides the loss of his carriage and cattle, to forfeit 10 <i>l.</i> and be committed to the county goal for a month. Counterfeiting or altering the certificate, 100 <i>l.</i> penalty. | — s. 22. | |

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
|---|---------------------------------|--------------|
| Tobacco, &c. above those quantities removed by land without having the words <i>Tobacco</i> , <i>Tobacco-stalks</i> , or <i>Snuff</i> , marked on the outside of the package, in letters 3 inches long, shall be forfeited: and the owner forfeits 1 shilling per lb. | 24 Geo. 2. c. 41. s. 23. | |
| Officers of excise, or customs, may seize tobacco, &c. removed without the certificates required by 24 Geo. 2. and the proof of the payment of the duties shall lie on the claimer. | 26 Geo. 2. c. 13. s. 2. | 6 |
| If the inn, from whence tobacco, &c. shall be carried, be endorsed on the back of the certificate, it shall be as effectual as if the carrier's name were inserted thereon. | — s. 4. | 7 |
| The name of the importer, or person by whom the duties were paid, need not be expressed in the certificate. | — s. 5. | 8 |
| Second purchaser of an entire hogf head of tobacco, shall be entitled to a certificate on the removal of any of it, or of stalks stripped, or snuff made therefrom. | — s. 6. | 9 |
| Tobacco, &c. seized and condemned, shall be burnt and destroyed in the presence of the officers of the customs, if there be any in the place where condemned; if not, in the presence of the collector or supervisor of excise. | 24 Geo. 2. c. 41. s. 27. | 16 |
| The officers of customs, or excise, in whose presence burnt, shall certify to the commissioners of the customs, the exact quantity, that they may give orders for paying the rewards. | — s. 28. | 18 |
| Officer to have 3 <i>d</i> . per lb. for tobacco, or snuff, and 1 <i>d</i> per lb. for tobacco-stalks burnt. 3 Geo. 3. c. 22. | | |

One moiety of the penalties by this
act to his majesty, the other to the in-
former: which penalties, &c. may be
recovered in any court of record at
Westminster.

*Act, chap.
and sect.*

Page.

24 Geo.2.
c.41.f.33.

19

VINEGAR and DUTIES.

| | Act, chap. and sect. | Page. |
|--|-------------------------------------|-------|
| DUTIES. | | |
| <i>s. d.</i> | | |
| 8 0 by 10 and 11 W. 3. | | |
| 0 9 by 8 Ann. | | |
| 8 9 per barrel for <i>Vinegar</i> . | | |
| Vinegar-makers using any place for the making or keeping of vinegar, or liquors preparing for it, without first giving notice thereof at the next excise-office, forfeit 50 <i>l</i> . | 10 and 11 W. 3. c. 21. f. 14. | 218 |
| —Refusing to permit the gager, by day, (or by night in the presence of a constable) to enter their houses, store-houses, &c. and to take account of such liquors, they forfeit 15 <i>l</i> . | 7 & 8 W. 3. c. 30. f. 17. | 153 |
| —Concealing vinegar, or liquors, preparing for it, they forfeit 40 <i>s</i> . per barrel. | — f. 16. | 152 |
| What are deemed liquors preparing for vinegar. | 10 and 11 W. 3. c. 21. f. 11. | 215 |
| No vinegar-maker shall receive any liquors proper for vinegar, or carry out any vinegar, without notice to the officer, but between 7 in the morning and 5 at night in the winter, and 5 in the morning and 7 at night in the summer, on pain of 50 <i>l</i> . | — f. 12. | 216 |
| Vinegar-makers receiving into custody any liquors proper for vinegar, must shew them to the gager before they mix them with any other materials, or forfeit 20 <i>l</i> . | — f. 13. | 217 |
| Persons making vinegar, and using it in pickling for sale, shall be liable to the duties. | 8 Ann. c. 7. f. 4. | 465 |
| Vinegar used by the manufacturers in making white lead, is not liable to the duties. | — f. 5. | 466 |

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
|--|-------------------------------------|--------------|
| The duties granted by this act for cyder and perry, made into vinegar, to be allowed by 3 commissioners, or 2 justices. | 6 Geo. 3. c. 14. f. 16. | 28 |
| 34 gallons, a barrel of vinegar. | 10 and 11 W. 3. c. 21. f. 15. | 218 |

Verjuice.

Persons buying, or making *verjuice* for sale, to pay the same duty as was then payable for

Cyder and perry, viz. 6 3 by 7 & 8 W. 3.
and 0 5 by 8 Ann.

68 per Hhd.

Powers and penalties of 12 Car. 2. } 10 and 11
and other excise laws to be exercised, } W. 3.
&c. for recovering, &c. the duties on } c. 21. f. 19. 220
vinegar.

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
|---|---------------------------------|--------------|
| D U T Y. | | |
| 8 <i>d.</i> per oz. troy wt. on <i>Gilt</i> wire } 10 Ann. | | |
| 6 <i>d.</i> per oz. troy wt. on <i>Silver</i> wire } | | |
| Wire-drawers to give notice at the next office of their names, abode, and workhouses, &c. or forfeit 20 <i>l.</i> | 10 Ann. c. 26. s. 49. | 8 |
| No person to draw any gold or silver into big wire at any other place than a common bar-house, approved by the commissioners, under penalty of 20 <i>l.</i> | — s. 49. | 9 |
| Officer may at all times, (if by night in the presence of a peace officer) enter bar-houses, &c. to take account of wire. | — s. 52. | 11 |
| Wire-drawers are not to remove wire, of which no account hath been taken, without giving 24 hours notice to the proper officer, on pain of 40 <i>l.</i> | — s. 56 | 14 |
| Wire that hath not been surveyed, to be kept separate 24 hours, from that which has, on pain of 10 <i>l.</i> | — s. 57. | 15 |
| Concealing wire, or bars of silver to make it, 20 <i>l.</i> penalty. | — s. 58. | 16 |
| Gilt, or silver wire, or bars for making thereof, found in any private work-house, shall be forfeited, together with the utensils. | — s. 59. | 16 |
| Wire-drawers are, monthly, to make entry on oath at the next office, of all the gilt and silver wire made within that time, or forfeit 100 <i>l.</i> | — s. 50. | 9 |
| — And to clear off the duty in 6 weeks after such entry, or forfeit double. | — s. 51. | 11 |
| Wire-drawers are to keep just scales and weights, and assist the officer in weighing, or forfeit 10 <i>l.</i> | — s. 54. | 13 |

| | <i>Act, chap. and sect.</i> | <i>Page.</i> |
|---|---------------------------------|--------------|
| Obstructing an officer in the execution of the powers given him by this act, 20 <i>l.</i> penalty. | 10 Ann. c.26.f.55. | 14 |
| Officer to leave a copy of his charge, (if demanded) or forfeit 40 <i>s.</i> | — f. 52. | 12 |
| If the charge be made by taking the weight of big wire at the bar-house, one fifth to be allowed for waste. | — f. 53. | 12 |
| Wire, materials, and utensils, in the custody of the maker, or any person in trust for him, are chargeable with duties and penalties | — f. 60. | 17 |
| Traders in gold or silver lace, wire, thread, or fringe, are not obliged to take out licences. | 31 Geo. 2. c.32.f.10. | 20 |
| Powers of 12 Car. 2. and other excise laws to be applied for the recovery of the duties on gilt and silver wire. | 10 Ann. c.26.f.63. | 26 |
| A drawback to be allowed of 5 <i>s.</i> per <i>lb.</i> for silver, and 6 <i>s.</i> 8 <i>d.</i> per <i>lb.</i> for gold lace, thread, or fringe, exported. | — f. 62. | 23 |
| No gold, or silver lace, thread, &c. to be imported into <i>Great Britain</i> , on pain of forfeiture, and 100 <i>l.</i> | — f. 66. | 29 |

The Malster, ^{has} certainly been
guilty of a breach of a Provision in
an Act of Parliament to prevent Frauds
in the making of Malt. The Justices
who convicted him have not presumed
been satisfied that his Intention was
fraudulent, and therefore mitigated
the Penalty as low as they were
authorized, it is of great Importance
to the Revenue to keep Malsters to strict
observance of the regulations established
by Parliament, and it is not necessary
to prove Fraudulent intention in the
violation of them, and as the Malster
does not appear to have been under
any necessity to uncover a part of
the Barley within the time prescribed
for it continuing covered - I think
the Justices did right to proceed
to conviction and that the Session
ought to confirm the same.

Ja: Wallace

17 June 1788

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An index to the excise laws

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